Exhibit 23

State of California ex. rel. Ven-A-Care of the Florida Keys, Inc. v. Abbott Laboratories, Inc., et al.

Exhibit to the Declaration of Nicholas N. Paul in Support of Plaintiffs' Motion for Summary Judgment as to Defendant Dey

UNITED STATES DISTRICT COURT FOR THE DISTRICT OF MASSACHUSETTS

IN RE PHARMACEUTICAL INDUSTRY AVERAGE WHOLESALE PRICE LITIGATION

MDL No. 1456 Master File No. 01-12257-PBS Subcategory Case No. 06-11337

THIS DOCUMENT RELATES TO:

Judge Patti B. Saris

State of California, ex rel. Ven-A-Care of the Florida Keys, Inc. v. Abbott Laboratories, Inc., et al.

Magistrate Judge Marianne B. Bowler

Case No: 1:03-cv-11226-PBS

DECLARATION OF JEFFREY J. LEITZINGER, PH.D., REGARDING DEFENDANT DEY

I, Jeffrey J. Leitzinger, do hereby declare as follows:

- 1. I am an economist and President of Econ One Research, Inc., an economic research and consulting firm. I have master's and doctoral degrees in economics from the University of California at Los Angeles. I have worked as a consultant on economic issues over the past 30 years, a significant portion of which has involved the analysis and calculation of damages. I have personal knowledge of the matters stated in this declaration, and, if called upon to do so, could competently testify thereto.
- 2. I have been retained by the California Department of Justice to provide consulting services in connection with the State of California's ("the State's") claims against, among others, Dey, Inc. and Dey L.P. (collectively "Dey"), in the above captioned action, *State of California, ex rel. Ven-A-Care of the Florida Keys, Inc. v. Abbott Laboratories, Inc., et al.* Attached hereto as Exhibit A is a true and correct copy of the June 30, 2009 report that I prepared for this matter with respect to Dey ("my

report"). My report accurately details the analysis and calculations that I performed in this engagement.

- 3. As stated in paragraph 5 of my report, I was asked by the California Department of Justice to do, among other things, the following:
 - a. Determine the amounts (total ingredient costs only) that Medi-Cal actually reimbursed on claims by providers for Dey's 28 identified NDCs¹ during the period from January 1, 1994 through December 31, 2004.
 - b. Determine the amounts (total ingredient costs only) that Medi-Cal would have reimbursed if the reported average wholesale prices ("AWPs") reasonably approximated the actual prices currently paid by the wholesalers' customers for those NDCs over that same time period, insofar as such prices can be determined from Dey's business records. In making that determination, I was asked to assume that, if the reported AWPs had been reasonable approximations of the actual prices paid by the wholesalers' customers, then Medi-Cal would not have required any offsets from the reported AWPs (i.e., AWP less 5 percent, AWP less 10 percent, AWP less 17 percent).
 - c. Calculate the State's aggregate overpayment (the difference between using (a) and (b) as the basis for payment), excluding overpayments that arise from any and all claims where the reimbursement amount paid by Medi-Cal (total ingredient cost only) was less than 25 percent above the average net price paid by wholesalers to Dey for the relevant NDC.

2

¹ In my report, I use the terms "product," "drug product," or "pharmaceutical product" synonymously with the term "NDC" (National Drug Code). For the purposes of this declaration, the term NDC is used at all times in a manner consistent with the terms "product," "drug product," or "pharmaceutical product" as used in my report.

- 4. As explained in paragraphs 12-19 of my report, I use data provided by Dey to estimate average prices paid by wholesalers' customers for each of the 28 relevant Dey NDCs. I begin with the average net prices that wholesalers paid to Dey each quarter for each NDC and then apply a wholesaler markup to those prices to estimate the average net quarterly price that was paid to wholesalers by their customers.
- 5. Exhibit 4 to my report shows, in column (6), the "spread" (the difference between the average net quarterly prices described above and the reported AWP) for each of the 28 relevant Dey NDCs on a quarter-by-quarter basis from the first quarter of 1994 through the fourth quarter of 2004.
- 6. For over 94 percent of the Dey NDC/quarter combinations for which I have complete data, the AWP reported by Dey exceeded the average net quarterly prices paid by wholesalers' customers by at least 100 percent. For most of these NDC/quarter combinations (62 percent), the spread exceeded 300 percent, with some even greater than 800 percent.
- 7. In calculating the overpayments made by the State for the 28 relevant Dey NDCs, I exclude claims for which the actual reimbursement did not exceed the average net price paid by wholesalers to Dey by at least 25 percent. For each remaining claim, I calculate the overpayment as the difference between the actual ingredient cost reimbursed by the State and an amount that is 25 percent above the average net price paid by wholesalers to Dey.
- 8. As stated in paragraph 23 of my report, I believe, based on my training and experience, that the methodology I use in my report is economically appropriate for

Case 1:01-cv-12257-PBS Document 6692-24 Filed 11/24/09 Page 5 of 47

determining losses incurred by Medi-Cal as a direct and proximate result of Dey

reporting AWPs that exceeded a reasonable approximation of the actual prices paid by

the wholesalers' customers for Dey's 28 identified NDCs during the time frame at issue,

based on information contained in Dey's contemporaneous business records.

I declare under penalty of perjury that the foregoing is true and correct.

Executed this 19th day of November 2009 in Los Angeles, California.

Jeffrey J. Leitzinger, Ph.D

4

Exhibit A

UNITED STATES DISTRICT COURT DISTRICT OF MASSACHUSETTS

CONFIDENTIAL--TO BE FILED UNDER SEAL SUBJECT TO PROTECTIVE ORDER

THE STATE OF CALIFORNIA, ex rel. VEN-A-CARE OF THE FLORIDA KEYS, INC.,

Plaintiffs,

٧.

ABBOTT LABORATORIES, INC., et al.

Defendants.

MDL No. 1456 Master File No. 01-12257-PBS

EXPERT REPORT OF JEFFREY J. LEITZINGER, PH.D.--DEY

Econ One Research, Inc.

June 30, 2009

5th Floor 601 West 5th Street Los Angeles, California 90071 (213) 624-9600 fax (213) 624-6994

Suite 100 555 University Avenue Sacramento, California 95825 (916) 576-0366 fax (916) 576-0365 Suite 2825 Three Allen Center 333 Clay Street Houston, Texas 77002 (713) 228-2700 fax (713) 228-3296

Suite 501 805 15th Street, N.W. Washington, D.C. 20005 (202) 783-7878 fax (202) 289-6452

I. Introduction and Qualifications

- 1. I am an economist and President of Econ One Research, Inc., an economic research and consulting firm with offices in Los Angeles, Sacramento, Houston, and Washington DC. I have master's and doctoral degrees in economics from UCLA, and a bachelor's degree in economics from Santa Clara University.
- 2. During the past 30 years of my professional career in economic research and consulting, I have worked extensively on the analysis and calculation of damages. During the past ten years, much of my work has involved projects in the pharmaceutical industry. In that regard, I frequently have been asked to analyze economic issues arising in antitrust cases involving direct purchasers of brand-name drugs who allegedly were overcharged as a result of impaired generic competition. Additionally, I have experience in calculating damages related to the overpayment of Medicaid benefits.
- 3. I have published numerous articles and reports on economic matters. I have been invited frequently to speak publicly before professional, trade, and regulatory groups as an economist. Additionally, I have testified as an expert economist in various State and Federal courts as well as before a number of regulatory commissions. A detailed summary of my training, past experience, and prior testimony is shown in Exhibit 1.

4. Econ One is being compensated for the time I spend on this matter at the rate of \$575 per hour. Econ One also is being compensated for the time spent by research staff on this project based upon contracted hourly rates.

II. Assignment

- 5. I have been asked to do the following:
 - a. Determine the amounts (total ingredient costs only) that Medi-Cal¹ actually reimbursed on claims by providers for Dey, Inc. and Dey, L.P. (collectively "Dey") identified pharmaceutical products during the period from January 1, 1994 through December 31, 2004.
 - b. Determine the amounts (total ingredient costs only) that Medi-Cal would have reimbursed if the reported average wholesale prices ("AWPs") reasonably approximated the actual prices currently paid by the wholesalers' customers for those products over that same time period, insofar as such prices can be determined from Dey's business records. This assumes that, if the reported AWPs had been reasonable approximations of the actual prices paid by the wholesalers' customers, then Medi-Cal would not have

¹ Medi-Cal is California's Medicaid program.

- required any offsets from the reported AWPs (i.e., AWP less 5 percent, AWP less 10 percent, AWP less 17 percent).
- c. Calculate the State's aggregate overpayment (the difference between using (a) and (b) as the basis for payment), excluding overpayments that arise from any and all claims where the reimbursement amount paid by Medi-Cal (total ingredient costs only) was less than 25 percent above the average net price paid by wholesalers to Dey for the relevant pharmaceutical product.
- d. Determine the total number of individual overpaid claims, i.e., the total number of individual claims paid at an amount where there is: i) a positive difference resulting from the calculation in (c); and ii) which collectively comprise the total overpayments calculated in (c).

III. Materials Reviewed

6. For purposes of this report, my staff and I have reviewed electronic transaction-level sales data produced by Dey and electronic Medi-Cal pharmacy claims data produced by the California Department of Health Care Services ("DHCS"). In addition, we have reviewed deposition testimony, produced documents, and pleadings from this (and other related) litigation as well as

publicly available pharmaceutical industry material. A list of the materials that I have relied upon is set forth in Exhibit 2.

IV. Summary of Conclusions

7. I have concluded that total overpayments by the State of California on Medi-Cal reimbursements for Dey identified pharmaceutical products during the period from January 1, 1994 through December 31, 2004 equal \$30.1 million.

V. Background

8. California's Medicaid program, Medi-Cal, is a public health insurance program which provides health care services for low-income individuals. As part of its Medi-Cal program, California reimburses pharmacies and other providers, such as intermediate care facilities, that dispense prescription drugs to Medi-Cal participants. The reimbursement to such providers typically consists of two components--the estimated acquisition cost of the drug product and a standard dispensing fee.² The estimated acquisition cost is equal to the lowest of the drug

² During much of the period at issue here, the basic reimbursement formula was set forth in Section 51513 of Title 22 of the California Code of Regulations. Effective September 30, 2002, that formula first was revised by Section 14105.46 of the California Welfare and Institutions Code. Effective August 16, 2004, that formula again was revised pursuant to Section 14105.45 of that same Code. At all relevant times, if the providers' usual and customary charge to the general public for a prescription was lower than the sum of the estimated acquisition cost and the standard dispensing fee, the provider only was entitled to its usual and customary charge.

Effective January 1, 1995, and continuing through August 31, 2004, the total amount payable to providers under the basic reimbursement formula was reduced by amounts varying from 10 cents to 50 cents per prescription.

product's AWP (less a set percentage), Federal Upper Limit ("FUL"), or California Maximum Allowable Ingredient Cost ("MAIC"). The set percentage deducted from AWP in the basic reimbursement formula varied over time. It was 5 percent from October 16, 1989 through November 30, 2002, 10 percent from December 1, 2002 through August 31, 2004, and 17 percent from September 1, 2004 to date.³ The standard dispensing fee was \$4.05 per prescription until September 2004 when it was raised to \$7.25 per prescription (except for prescriptions dispensed in skilled nursing and intermediate care facilities which were raised to \$8.00 per prescription).⁴

VI. Medi-Cal Claims Data

9. The data produced by DHCS are pharmacy claims for Medi-Cal's fee-for-service program. These data are contained in the Rebate and Accounting Information System (or RAIS) database which is maintained by DHCS. These data contain claim lines representing each filled prescription which include, among other things, the National Drug Code ("NDC"),⁵ the amount that the State

The various provisions governing the reimbursement amounts paid by Medi-Cal are summarized in documents titled "California Department of Health Services, Medi-Cal Drug Rebate/Dispute Resolution Frequently Asked Questions, Rev. 6/09/05."

³ California Department of Health Services, Medi-Cal Drug Rebate/Dispute Resolution Frequently Asked Questions, Rev. 6/09/05; see, also, Deposition of J. Kevin Gorospe, 12/3/08, Exs. 20, 23, and 26.

⁴ Deposition of J. Kevin Gorospe, 12/3/08, Ex. 26.

⁵ The NDC is an 11-digit, 3-segment number that uniquely identifies each drug product distributed in the U.S.

of California reimbursed the pharmacy, the date of service (the date that the prescription was filled), and the service quantity (the number of extended units⁶ that the patient received). Claims for service dates that fall in the range from September 1, 1993 through December 17, 2004 are included in these data.

- 10. These data include 1,561,917 line entries for all Dey NDCs and 1,153,915 line entries for the 28 relevant⁷ Dey NDCs (20 products) listed in Exhibit 3. Of those 1,153,915 line entries, the following entries were excluded from my analysis.
 - Line entries that represent voids and credit adjustments/reversals, along with the corresponding original claim entries and/or debit adjustments (180,452 entries).⁸
 - All line entries that have a service date before January 1,
 1994 (10 entries).
 - All line entries that relate to compound drugs (21 entries).

⁶ An extended unit is defined as the most basic unit measure of volume for a given product, such as a capsule or a gram for drugs sold by weight.

⁷ Plaintiffs' counsel provided me with the list of Dey NDCs that are relevant to this lawsuit in a file titled "Current NDC Counts 12-2007.xls." The list includes 32 NDCs, 16 of which relate to eight products (two for each product) that received a new NDC due to packaging enhancements. http://www.dey.com/generics/packagingenhancements/ndcnumber.asp, accessed 2/11/2008. (See Exhibit 3.) For purposes of this report, I have been instructed to ignore the four NDCs related to Epipen (49502050001, 49502050002, 49502050101, and 49502050102).

⁸ I use the variable "CLM_DISP_CD_816" to identify voids, credit adjustments/reversals, debit adjustments, and original line entries. I use the variables "CLM_CTRL_NUM_300" and "PRVS_CLM_CTRL_NUM_817" to link the voids, credit adjustments/reversals, and debit adjustments with the original line entries. Voids and credit adjustments/reversals that cannot be linked to an original or debit adjustment line entry are removed from my analysis.

- All line entries that have a non-positive total ingredient cost (5,468 entries).
- All line entries that have a non-zero third-party payment amount (17,816 entries).

This left 950,148 claims.

11. I use these claims to determine the amount that Medi-Cal actually reimbursed pharmacies for the 20 relevant Dey products. The variable "CLM_REIMBRSMNT_AMT_349" provides the total Medi-Cal reimbursement. To determine the ingredient cost component of this reimbursement, I subtract the standard dispensing fee ("CLM_PROFNL_FEE_AMT_381") from the total reimbursement amount. If CLM_PROFNL_FEE_AMT_381 is reported as zero, I subtract \$4.05 prior to September 1, 2004 and \$7.25 (\$8.00 for skilled nursing and intermediate care facilities which are referred to as long-term care claims) thereafter. I divide the reimbursed ingredient cost by the number of extended units to get the reimbursed ingredient cost per extended unit. Next, I multiply that figure by the number of extended units in a package to get the reimbursed ingredient cost per package. In a package to get the reimbursed ingredient cost per package.

⁹ Medi-Cal reimburses pharmacies for ingredient costs plus a standard dispensing fee.

For example, Albuterol Sulfate 0.083% (NDC: 49502069760/49502069761) comes in 3 mL/cc vials. An "extended unit" is one mL/cc (Medi-Cal service quantities are measured in extended units or mL/cc). Each package contains 60 vials or 180 extended units (or 180 mL/cc)--calculated as 60 vials times 3 mL/cc. If a claim has a total reimbursement amount of \$75.19, a dispensing fee of \$4.05, and a service quantity of 360, then the reimbursed ingredient cost per package is calculated as follows: [(\$75.19-\$4.05)/360]x180=\$35.57.

VII. Dey Transaction Data

- 12. Dey produced electronic transaction-level data reflecting sales of the 20 relevant products from January 2, 1991 through March 30, 2007. These data contain detailed information regarding their transactions with customers including sales, returns, customer rebates, chargebacks, and other customer credits. These data also provide the customer's class of trade (e.g., pharmacy, wholesaler, hospital).
- 13. In using Dey data to estimate average prices paid by wholesalers' customers for each product, I begin with the prices that wholesalers¹² paid to Dey for each product. I then apply a wholesaler markup to those prices to estimate the total amount that was paid to wholesalers by their customers. These two steps are explained more fully below.
- 14. In calculating a product specific average net price for wholesalers, it is necessary to take into account certain lump-sum payment adjustments (effectively, price concessions) that are included in the data for each wholesaler

Prior to October 2002, the Medi-Cal claims processing system could not accept quantities that were not measured in whole numbers. For products measured in decimals, providers were instructed to round up to the nearest whole number. For example, Dey's Metaproterenol 0.6% Solution and Ipratropium Bromide 0.02% Solution products come in 2.5 mL vials. Providers would round up to 3 mL when submitting a claim for reimbursement. The reimbursement amount then was adjusted to reflect the inflated units so that the final amount reimbursed would be correct. (See Declaration of J. Kevin Gorospe, 12/24/08, ¶¶ 3-4.) For claims with inflated units, I adjust those units to get the reimbursed ingredient cost per package.

¹¹ The date ranges vary by product.

¹² I identified wholesalers by selecting those customers that had "Retail Generic Distrib." or "Wholesaler" for class of trade in the transaction-level data. I excluded 46 transactions that were classified as either "Retail Generic Distrib." or "Wholesaler" that appeared (based on customer name) to be sales to hospitals or medical centers.

as chargebacks, rebates, or other credits.¹³ These adjustments are not linked within the data to specific product purchases.

- 15. A chargeback occurs when the sale price initially recorded for a product purchased by a wholesaler exceeds the price at which that manufacturer has agreed to sell that product to one of the wholesaler's customers. After the wholesaler delivers the product to the customer and receives the contractually-agreed upon payment, the wholesaler then submits a refund claim to the manufacturer for the difference between its acquisition cost (from the manufacturer) and its contract price (to the customer). After processing the chargeback claim, the manufacturer then credits that amount to the wholesaler's account.
- 16. In the transaction-level data, chargebacks for blocks of past purchases are recorded, following processing, as lump-sum reductions in the balance owed by the wholesaler to the manufacturer. They may not appear in the transaction-level data until several months after the wholesaler purchases that gave rise to them.
- 17. Rebates and other credits are recorded within the transaction-level data in a similar fashion--i.e., they involve lump-sum credits corresponding to prior purchase activity that appear in the data when issued, with no identification of the prior activity to which they relate.

¹³ Returns are dropped from the calculation as they are not always credited at the full current sale price. Prompt payment discounts also are excluded from the net price calculation.

- 18. Following a convention used by the U.S. government for Medicare reimbursement,¹⁴ I use average payment adjustment percentages over a rolling 12-month period to account for chargebacks, rebates, and other credits. In particular, to calculate the average net price (for any given product) in a given quarter,¹⁵ I first calculate the average payment adjustment percentage over the 12 months preceding the beginning of the quarter. I then obtain the net price for that quarter by taking the average gross price¹⁶ in the immediately preceding quarter and reducing it by the average adjustment percentage.¹⁷
- 19. After calculating the average net price per package to wholesalers, I add a wholesaler margin ranging between 3.7 and 5.4 percent¹⁸ to arrive at an estimate of the average wholesale price, i.e., the price that wholesalers' customers pay. See column (5) of Exhibit 4 for estimates of the product specific¹⁹ average net quarterly prices paid by the wholesalers' customers as

¹⁴ See Federal Register, September 16, 2004, Volume 69, Number 179, pp. 55763-55765 for a description of how to calculate the manufacturer's average sales price (ASP).

¹⁵ The price is calculated as of the beginning of a quarter.

¹⁶ Calculated as gross revenue divided by units (the number of packages).

¹⁷ For example, in order to calculate the average net price as of the beginning of 2000Q1, I first aggregate price concessions and gross revenue for January 1, 1999 through December 31, 1999. I then calculate the ratio of price concessions to gross revenue. This ratio then is used to discount the gross price for 1999Q4. For example, if total price concessions equal \$100 for January 1, 1999 through December 31, 1999 and total gross revenue equals \$400 for that same period, the ratio is 0.25. If the gross price for 1999Q4 is \$1.00, then the net price is \$0.75 (calculated as \$1.00x(1-0.25)).

¹⁸ Based on data contained in the "Industry Profile and Healthcare Factbook," Healthcare Distribution Management Association, various years. See, also, DEY-BO0031296.

¹⁹ Throughout my analysis, I combined the data for the original NDC with the data for the new NDC for each of the eight products that received new NDCs during the period.

determined from Dey transaction-level data. Column (4) of Exhibit 4 depicts the reported AWP, column (6) of Exhibit 4 shows the "spread" (the difference between the average net quarterly prices I have calculated and the reported AWP), and column (7) of Exhibit 4 shows the percentage difference between the average net quarterly prices I have calculated and the reported AWP.

VIII. Calculation of Overpayments

- 20. To measure overpayments made by the State of California for the 20 relevant Dey products, I first identify those claims for which the actual reimbursement exceeded the average net price paid by wholesalers to Dey by more than 25 percent. For each of these claims, I compare the actual ingredient cost reimbursed (as described above) to an amount that is 25 percent above the average net price paid by wholesalers to Dey.²⁰ The difference is the overpayment.
- 21. For certain product/quarter combinations, there are no transactions shown in Dey's data with wholesalers and, hence, there are gaps in my estimates of quarterly average wholesale prices. To fill in these gaps, I refer back to those claims for which there is both a reimbursement amount and a quarterly average wholesale price. I divide total overpayments, as described above, by actual reimbursements from all of the claim lines for the relevant Dey

²⁰ For claims with inflated extended units (see footnote 10 above), I adjusted the extended units to get the correct service quantities.

products for which I was able to calculate a wholesale price in order to obtain an average overpayment percentage.²¹ I then apply this overpayment percentage to the ingredient cost reimbursement for those claims for which I do not have a calculated quarterly average wholesale price and add the resulting figures to the total overpayment amount.

- 22. Based upon this analysis, the total overpayments by the State of California for all of the 20 relevant Dey products are \$30.1 million. That figure, as well as the overpayment for each product, is depicted in Exhibit 5. Exhibit 6A graphically summarizes the calculation of overpayments for a particular Dey product, Cromolyn Nebulizer Solution (NDC: 49502068902/49502068961). This exhibit depicts the reported AWP, the actual reimbursement amount per package, and a reimbursement amount that is 25 percent above the net average price paid by wholesalers to Dey on a per package basis. Exhibit 6B depicts the actual reimbursement amount and a reimbursement amount that is calculated using a price that is 25 percent above the net average price that wholesalers paid to Dey--the difference is the overpayment for the product.
- 23. The methodology set forth above is economically appropriate for determining losses incurred by Medi-Cal as a direct and proximate result of the inflated AWPs. I am aware that Dey (or experts working on its behalf) has made

²¹ Note, this figure reflects an average overpayment percentage across all relevant Dey claims (for which I had data), not just those claims that were reimbursed at more than 25 percent above the price that wholesalers paid to Dey.

the claim in other cases related to State and Federal reimbursement for its pharmaceutical products that lower reimbursement amounts for estimated acquisition (ingredient) costs also would have had certain indirect effects on program costs. In particular, I understand that Dey (and its experts) have claimed that reduced ingredient cost reimbursement would adversely affect access by program participants to pharmacy services and that this reduction would, in turn, lead Medi-Cal to increase the standard dispensing fee associated with reimbursement. As I understand it, whether or not direct losses incurred by Medi-Cal should be offset by the potential (if any) that accurate ingredient cost reporting would have had other indirect effects on program costs is, as a threshold matter, a legal question.

24. I may supplement this report should Dey present economic evidence in this case regarding the likely occurrence of such effects. At this stage, it seems to me that the requisite economic proof would involve, at minimum, reasonable, non-speculative evidence that: 1) the standard dispensing fees associated with Medi-Cal reimbursement during the period in question here did not cover dispensing costs; 2) reimbursement of ingredient costs at amounts that were no more than 25 percent above net manufacturer prices to wholesalers, taken in combination with the standard dispensing fees that were paid during the period, would not have provided overall reimbursement sufficient to induce pharmacies to dispense Medi-Cal prescriptions; and 3) the resulting decline in

Case 1:01-cv-12257-PBS Document 6692-24 Filed 11/24/09 Page 21 of 47

the ability of Medi-Cal participants to access prescriptions would have prompted

a decision by Medi-Cal to increase the standard dispensing fee.

25. Exhibit 7 depicts the total number of individual overpaid claims which

collectively comprise the total overpayments calculated. Column (3) sets forth

the number of claims for which I had Dey transaction data that allowed me to

calculate a net average price paid by wholesalers to Dey which resulted in a

positive overpayment (i.e., claims in which the actual reimbursement exceeded

the net average price paid by wholesalers to Dey by more than 25 percent).

Column (4) sets forth the number of claims which contribute to my measure of

overpayments for which I do not have a calculated quarterly average wholesale

price.

Jeffrey J. Leitzinger, Ph.

June 30, 2009

- 14 -

Exhibit 4
Reported AWP vs. But-For Price by Product/NDC by Quarter 1994Q1 - 2004Q4

Product Name	NDC	Year/ Quarter	Reported AWP	But-for Price	Spread	Spread Percentage
				(Dollars per package)		(Percent)
					(4)-(5)	(6)/(5)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1. ALBUTEROL 5 MG/ML SOLUTION	49502010501	1999Q3	\$ 14.99	*	-	-
2. ALBUTEROL 5 MG/ML SOLUTION	49502010501	1999Q4	14.99	\$ 4.97	\$ 10.02	202 %
3. ALBUTEROL 5 MG/ML SOLUTION	49502010501	2000Q1	14.99	4.35	10.64	245
4. ALBUTEROL 5 MG/ML SOLUTION	49502010501	2000Q2	14.99	4.22	10.77	255
5. ALBUTEROL 5 MG/ML SOLUTION	49502010501	2000Q3	14.99	3.99	11.00	276
6. ALBUTEROL 5 MG/ML SOLUTION	49502010501	2000Q4	14.99	3.77	11.22	298
7. ALBUTEROL 5 MG/ML SOLUTION	49502010501	2001Q1	14.99	3.81	11.18	293
8. ALBUTEROL 5 MG/ML SOLUTION	49502010501	2001Q2	14.99	3.92	11.07	283
9. ALBUTEROL 5 MG/ML SOLUTION	49502010501	2001Q3	14.99	3.97	11.02	278
10. ALBUTEROL 5 MG/ML SOLUTION	49502010501	2001Q4	14.99	3.92	11.07	282
11. ALBUTEROL 5 MG/ML SOLUTION	49502010501	2002Q1	14.99	3.83	11.16	291
12. ALBUTEROL 5 MG/ML SOLUTION	49502010501	2002Q2	14.99	3.67	11.32	309
13. ALBUTEROL 5 MG/ML SOLUTION	49502010501	2002Q3	14.99	3.23	11.76	363
14. ALBUTEROL 5 MG/ML SOLUTION	49502010501	2002Q4	14.99	3.00	11.99	400
15. ALBUTEROL 5 MG/ML SOLUTION	49502010501	2003Q1	14.99	2.12	12.87	608
16. ALBUTEROL 5 MG/ML SOLUTION	49502010501	2003Q2	14.99	3.27	11.72	358
17. ALBUTEROL 5 MG/ML SOLUTION	49502010501	2003Q3	14.99	3.24	11.75	362
18. ALBUTEROL 5 MG/ML SOLUTION	49502010501	2003Q4	14.99	1.25	13.74	1,100
19. ALBUTEROL 5 MG/ML SOLUTION	49502010501	2004Q1	14.99	*	-	-
20. ALBUTEROL 5 MG/ML SOLUTION	49502010501	2004Q2	14.99	*	-	-
21. ALBUTEROL 5 MG/ML SOLUTION	49502010501	2004Q3	14.99	*	-	-
22. ALBUTEROL 5 MG/ML SOLUTION	49502010501	2004Q4	14.99	*	-	-
23. ACETYLCYSTEINE 10% VIAL	49502018104	1994Q1	67.80	14.89	52.91	355
24. ACETYLCYSTEINE 10% VIAL	49502018104	1994Q2	67.80	14.72	53.08	360
25. ACETYLCYSTEINE 10% VIAL	49502018104	1994Q3	67.80	14.58	53.22	365
26. ACETYLCYSTEINE 10% VIAL	49502018104	1994Q4	67.80	15.01	52.79	352
27. ACETYLCYSTEINE 10% VIAL	49502018104	1995Q1	67.80	13.97	53.83	385
28. ACETYLCYSTEINE 10% VIAL	49502018104	1995Q2	67.80	14.38	53.42	372
29. ACETYLCYSTEINE 10% VIAL	49502018104	1995Q3	67.80	14.80	53.00	358

Exhibit 4
Reported AWP vs. But-For Price by Product/NDC by Quarter 1994Q1 - 2004Q4

Product Name	NDC	Year/ Quarter	Reported AWP	But-for Price	Spread	Spread Percentage
				(Dollars per package)		(Percent)
					(4)-(5)	(6)/(5)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
30. ACETYLCYSTEINE 10% VIAL	49502018104	1995Q4	67.80	13.90	53.90	388
31. ACETYLCYSTEINE 10% VIAL	49502018104	1996Q1	67.80	14.30	53.50	374
32. ACETYLCYSTEINE 10% VIAL	49502018104	1996Q2	67.80	14.43	53.37	370
33. ACETYLCYSTEINE 10% VIAL	49502018104	1996Q3	67.80	14.46	53.34	369
34. ACETYLCYSTEINE 10% VIAL	49502018104	1996Q4	67.80	15.10	52.70	349
35. ACETYLCYSTEINE 10% VIAL	49502018104	1997Q1	67.80	15.63	52.17	334
36. ACETYLCYSTEINE 10% VIAL	49502018104	1997Q2	67.80	16.22	51.58	318
37. ACETYLCYSTEINE 10% VIAL	49502018104	1997Q3	67.80	14.78	53.02	359
38. ACETYLCYSTEINE 10% VIAL	49502018104	1997Q4	67.80	14.27	53.53	375
39. ACETYLCYSTEINE 10% VIAL	49502018104	1998Q1	67.80	13.55	54.25	400
40. ACETYLCYSTEINE 10% VIAL	49502018104	1998Q2	67.80	13.95	53.85	386
41. ACETYLCYSTEINE 10% VIAL	49502018104	1998Q3	67.80	14.70	53.10	361
42. ACETYLCYSTEINE 10% VIAL	49502018104	1998Q4	67.80	12.82	54.98	429
43. ACETYLCYSTEINE 10% VIAL	49502018104	1999Q1	67.80	12.26	55.54	453
44. ACETYLCYSTEINE 10% VIAL	49502018104	1999Q2	67.80	12.48	55.32	443
45. ACETYLCYSTEINE 10% VIAL	49502018104	1999Q3	67.80	11.09	56.71	511
46. ACETYLCYSTEINE 10% VIAL	49502018104	1999Q4	67.80	*	-	-
47. ACETYLCYSTEINE 10% VIAL	49502018104	2000Q1	67.80	11.76	56.04	476
48. ACETYLCYSTEINE 10% VIAL	49502018104	2000Q2	67.80	11.23	56.57	504
49. ACETYLCYSTEINE 10% VIAL	49502018104	2000Q3	59.88	12.56	47.32	377
50. ACETYLCYSTEINE 10% VIAL	49502018104	2000Q4	59.88	13.70	46.18	337
51. ACETYLCYSTEINE 10% VIAL	49502018104	2001Q1	59.88	13.40	46.48	347
52. ACETYLCYSTEINE 10% VIAL	49502018104	2001Q2	59.88	8.75	51.13	585
53. ACETYLCYSTEINE 10% VIAL	49502018104	2001Q3	59.88	7.47	52.41	701
54. ACETYLCYSTEINE 10% VIAL	49502018104	2001Q4	59.88	9.05	50.83	561
55. ACETYLCYSTEINE 10% VIAL	49502018104	2002Q1	59.88	11.24	48.64	433
56. ACETYLCYSTEINE 10% VIAL	49502018104	2002Q2	59.88	10.53	49.35	469
57. ACETYLCYSTEINE 10% VIAL	49502018104	2002Q3	59.88	11.47	48.41	422
58. ACETYLCYSTEINE 10% VIAL	49502018104	2002Q4	59.88	12.17	47.71	392

Exhibit 4
Reported AWP vs. But-For Price by Product/NDC by Quarter 1994Q1 - 2004Q4

Product Name	NDC	Year/ Quarter	Reported AWP	But-for Price	Spread	Spread Percentage
				(Dollars per package)		(Percent)
					(4)-(5)	(6)/(5)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
59. ACETYLCYSTEINE 10% VIAL	49502018104	2003Q1	59.88	*	-	-
60. ACETYLCYSTEINE 10% VIAL	49502018104	2003Q2	59.88	*	-	-
61. ACETYLCYSTEINE 10% VIAL	49502018104	2003Q3	59.88	*	-	-
62. ACETYLCYSTEINE 10% VIAL	49502018104	2003Q4	59.88	*	-	-
63. ACETYLCYSTEINE 10% VIAL	49502018104	2004Q1	59.88	*	-	-
64. ACETYLCYSTEINE 10% VIAL	49502018110	1994Q1	40.26	11.51	28.75	250
65. ACETYLCYSTEINE 10% VIAL	49502018110	1994Q2	40.26	11.51	28.75	250
66. ACETYLCYSTEINE 10% VIAL	49502018110	1994Q3	40.26	11.32	28.94	256
67. ACETYLCYSTEINE 10% VIAL	49502018110	1994Q4	40.26	11.54	28.72	249
68. ACETYLCYSTEINE 10% VIAL	49502018110	1995Q1	40.26	11.27	28.99	257
69. ACETYLCYSTEINE 10% VIAL	49502018110	1995Q2	40.26	11.44	28.82	252
70. ACETYLCYSTEINE 10% VIAL	49502018110	1995Q3	40.26	11.60	28.66	247
71. ACETYLCYSTEINE 10% VIAL	49502018110	1995Q4	40.26	11.46	28.80	251
72. ACETYLCYSTEINE 10% VIAL	49502018110	1996Q1	40.26	11.40	28.86	253
73. ACETYLCYSTEINE 10% VIAL	49502018110	1996Q2	40.26	11.65	28.61	246
74. ACETYLCYSTEINE 10% VIAL	49502018110	1996Q3	40.26	10.84	29.42	271
75. ACETYLCYSTEINE 10% VIAL	49502018110	1996Q4	40.26	11.84	28.42	240
76. ACETYLCYSTEINE 10% VIAL	49502018110	1997Q1	40.26	11.71	28.55	244
77. ACETYLCYSTEINE 10% VIAL	49502018110	1997Q2	40.26	11.81	28.45	241
78. ACETYLCYSTEINE 10% VIAL	49502018110	1997Q3	40.26	11.18	29.08	260
79. ACETYLCYSTEINE 10% VIAL	49502018110	1997Q4	40.26	10.68	29.58	277
80. ACETYLCYSTEINE 10% VIAL	49502018110	1998Q1	40.26	11.29	28.97	256
81. ACETYLCYSTEINE 10% VIAL	49502018110	1998Q2	40.26	10.67	29.59	277
82. ACETYLCYSTEINE 10% VIAL	49502018110	1998Q3	40.26	11.60	28.66	247
83. ACETYLCYSTEINE 10% VIAL	49502018110	1998Q4	40.26	9.86	30.40	308
84. ACETYLCYSTEINE 10% VIAL	49502018110	1999Q1	40.26	9.33	30.93	332
85. ACETYLCYSTEINE 10% VIAL	49502018110	1999Q2	40.26	10.14	30.12	297
86. ACETYLCYSTEINE 10% VIAL	49502018110	1999Q3	40.26	10.15	30.11	297
87. ACETYLCYSTEINE 10% VIAL	49502018110	1999Q4	40.26	9.71	30.55	315

Exhibit 4
Reported AWP vs. But-For Price by Product/NDC by Quarter 1994Q1 - 2004Q4

Product Name	NDC	Year/ Quarter	Reported AWP	But-for Price	Spread	Spread Percentage
				(Dollars per package)		(Percent)
					(4)-(5)	(6)/(5)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
88. ACETYLCYSTEINE 10% VIAL	49502018110	2000Q1	40.26	*	-	-
89. ACETYLCYSTEINE 10% VIAL	49502018110	2000Q2	40.26	7.79	32.47	417
90. ACETYLCYSTEINE 10% VIAL	49502018110	2000Q3	40.26	*	-	-
91. ACETYLCYSTEINE 10% VIAL	49502018110	2000Q4	40.26	*	-	-
92. ACETYLCYSTEINE 10% VIAL	49502018110	2001Q1	40.26	*	-	-
93. ACETYLCYSTEINE 10% VIAL	49502018110	2001Q2	40.26	*	-	-
94. ACETYLCYSTEINE 10% VIAL	49502018110	2001Q3	40.26	*	-	-
95. ACETYLCYSTEINE 10% VIAL	49502018110	2001Q4	40.26	*	-	-
96. ACETYLCYSTEINE 10% VIAL	49502018110	2002Q1	40.26	*	-	-
97. ACETYLCYSTEINE 10% VIAL	49502018110	2002Q2	40.26	*	-	-
98. ACETYLCYSTEINE 10% VIAL	49502018110	2002Q3	40.26	*	-	-
99. ACETYLCYSTEINE 10% VIAL	49502018110	2002Q4	40.26	*	-	-
100. ACETYLCYSTEINE 10% VIAL	49502018110	2003Q1	40.26	*	-	-
101. ACETYLCYSTEINE 10% VIAL	49502018110	2003Q2	40.26	*	-	-
102. ACETYLCYSTEINE 10% VIAL	49502018110	2003Q3	40.26	*	-	-
103. ACETYLCYSTEINE 10% VIAL	49502018110	2003Q4	40.26	*	-	-
104. ACETYLCYSTEINE 10% VIAL	49502018110	2004Q1	40.26	*	-	-
105. ACETYLCYSTEINE 10% VIAL	49502018110	2004Q2	40.26	*	-	-
106. ACETYLCYSTEINE 10% VIAL	49502018130	1994Q1	110.48	28.13	82.35	293
107. ACETYLCYSTEINE 10% VIAL	49502018130	1994Q2	110.48	28.40	82.08	289
108. ACETYLCYSTEINE 10% VIAL	49502018130	1994Q3	110.48	27.87	82.61	296
109. ACETYLCYSTEINE 10% VIAL	49502018130	1994Q4	110.48	28.20	82.28	292
110. ACETYLCYSTEINE 10% VIAL	49502018130	1995Q1	110.48	25.63	84.85	331
111. ACETYLCYSTEINE 10% VIAL	49502018130	1995Q2	110.48	27.68	82.80	299
112. ACETYLCYSTEINE 10% VIAL	49502018130	1995Q3	110.48	27.49	82.99	302
113. ACETYLCYSTEINE 10% VIAL	49502018130	1995Q4	110.48	27.01	83.47	309
114. ACETYLCYSTEINE 10% VIAL	49502018130	1996Q1	110.48	27.43	83.05	303
115. ACETYLCYSTEINE 10% VIAL	49502018130	1996Q2	110.48	27.84	82.64	297
116. ACETYLCYSTEINE 10% VIAL	49502018130	1996Q3	110.48	29.19	81.29	279
117. ACETYLCYSTEINE 10% VIAL	49502018130	1996Q4	110.48	29.22	81.26	278

Exhibit 4
Reported AWP vs. But-For Price by Product/NDC by Quarter 1994Q1 - 2004Q4

Product Name	NDC	Year/ Quarter	Reported AWP	But-for Price	Spread	Spread Percentage
				(Dollars per package)		(Percent)
					(4)-(5)	(6)/(5)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
118. ACETYLCYSTEINE 10% VIAL	49502018130	1997Q1	110.48	29.64	80.84	273
119. ACETYLCYSTEINE 10% VIAL	49502018130	1997Q2	110.48	28.63	81.85	286
120. ACETYLCYSTEINE 10% VIAL	49502018130	1997Q3	110.48	20.57	89.91	437
121. ACETYLCYSTEINE 10% VIAL	49502018130	1997Q4	110.48	19.45	91.03	468
122. ACETYLCYSTEINE 10% VIAL	49502018130	1998Q1	110.48	18.82	91.66	487
123. ACETYLCYSTEINE 10% VIAL	49502018130	1998Q2	110.48	20.42	90.06	441
124. ACETYLCYSTEINE 10% VIAL	49502018130	1998Q3	110.48	19.82	90.66	457
125. ACETYLCYSTEINE 10% VIAL	49502018130	1998Q4	110.48	14.84	95.64	644
126. ACETYLCYSTEINE 10% VIAL	49502018130	1999Q1	110.48	15.33	95.15	621
127. ACETYLCYSTEINE 10% VIAL	49502018130	1999Q2	110.48	14.32	96.16	672
128. ACETYLCYSTEINE 10% VIAL	49502018130	1999Q3	110.48	15.49	94.99	613
129. ACETYLCYSTEINE 10% VIAL	49502018130	1999Q4	110.48	17.18	93.30	543
130. ACETYLCYSTEINE 10% VIAL	49502018130	2000Q1	110.48	10.51	99.97	951
131. ACETYLCYSTEINE 10% VIAL	49502018130	2000Q2	110.48	14.13	96.35	682
132. ACETYLCYSTEINE 10% VIAL	49502018130	2000Q3	39.75	10.02	29.73	297
133. ACETYLCYSTEINE 10% VIAL	49502018130	2000Q4	39.75	14.00	25.75	184
134. ACETYLCYSTEINE 10% VIAL	49502018130	2001Q1	39.75	12.39	27.36	221
135. ACETYLCYSTEINE 10% VIAL	49502018130	2001Q2	39.75	10.80	28.95	268
136. ACETYLCYSTEINE 10% VIAL	49502018130	2001Q3	39.75	11.17	28.58	256
137. ACETYLCYSTEINE 10% VIAL	49502018130	2001Q4	39.75	14.88	24.87	167
138. ACETYLCYSTEINE 10% VIAL	49502018130	2002Q1	39.75	15.95	23.80	149
139. ACETYLCYSTEINE 10% VIAL	49502018130	2002Q2	39.75	13.29	26.46	199
140. ACETYLCYSTEINE 10% VIAL	49502018130	2002Q3	39.75	12.14	27.61	227
141. ACETYLCYSTEINE 10% VIAL	49502018130	2002Q4	39.75	10.85	28.90	266
142. ACETYLCYSTEINE 10% VIAL	49502018130	2003Q1	39.75	*	-	-
143. ACETYLCYSTEINE 10% VIAL	49502018130	2003Q2	39.75	*	-	-
144. ACETYLCYSTEINE 10% VIAL	49502018130	2003Q3	39.75	*	-	-
145. ACETYLCYSTEINE 10% VIAL	49502018130	2003Q4	39.75	*	-	-

Exhibit 4
Reported AWP vs. But-For Price by Product/NDC by Quarter 1994Q1 - 2004Q4

Product Name	NDC	Year/ Quarter	Reported AWP	But-for Price	Spread	Spread Percentage
				(Dollars per package)		(Percent)
					(4)-(5)	(6)/(5)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
146. ACETYLCYSTEINE 10% VIAL	49502018130	2004Q1	39.75	*	-	-
147. ACETYLCYSTEINE 10% VIAL	49502018130	2004Q2	39.75	*	-	-
148. ACETYLCYSTEINE 20% VIAL	49502018204	1994Q1	81.36	15.82	65.54	414
149. ACETYLCYSTEINE 20% VIAL	49502018204	1994Q2	81.36	16.02	65.34	408
150. ACETYLCYSTEINE 20% VIAL	49502018204	1994Q3	81.36	15.15	66.21	437
151. ACETYLCYSTEINE 20% VIAL	49502018204	1994Q4	81.36	16.27	65.09	400
152. ACETYLCYSTEINE 20% VIAL	49502018204	1995Q1	81.36	14.48	66.88	462
153. ACETYLCYSTEINE 20% VIAL	49502018204	1995Q2	81.36	15.26	66.10	433
154. ACETYLCYSTEINE 20% VIAL	49502018204	1995Q3	81.36	15.55	65.81	423
155. ACETYLCYSTEINE 20% VIAL	49502018204	1995Q4	81.36	14.32	67.04	468
156. ACETYLCYSTEINE 20% VIAL	49502018204	1996Q1	81.36	14.96	66.40	444
157. ACETYLCYSTEINE 20% VIAL	49502018204	1996Q2	81.36	15.00	66.36	442
158. ACETYLCYSTEINE 20% VIAL	49502018204	1996Q3	81.36	15.23	66.13	434
159. ACETYLCYSTEINE 20% VIAL	49502018204	1996Q4	81.36	15.98	65.38	409
160. ACETYLCYSTEINE 20% VIAL	49502018204	1997Q1	81.36	16.47	64.89	394
161. ACETYLCYSTEINE 20% VIAL	49502018204	1997Q2	81.36	16.67	64.69	388
162. ACETYLCYSTEINE 20% VIAL	49502018204	1997Q3	81.36	15.93	65.43	411
163. ACETYLCYSTEINE 20% VIAL	49502018204	1997Q4	81.36	14.51	66.85	461
164. ACETYLCYSTEINE 20% VIAL	49502018204	1998Q1	81.36	15.35	66.01	430
165. ACETYLCYSTEINE 20% VIAL	49502018204	1998Q2	81.36	14.48	66.88	462
166. ACETYLCYSTEINE 20% VIAL	49502018204	1998Q3	81.36	14.45	66.91	463
167. ACETYLCYSTEINE 20% VIAL	49502018204	1998Q4	81.36	13.41	67.95	507
168. ACETYLCYSTEINE 20% VIAL	49502018204	1999Q1	81.36	14.32	67.04	468
169. ACETYLCYSTEINE 20% VIAL	49502018204	1999Q2	81.36	13.10	68.26	521
170. ACETYLCYSTEINE 20% VIAL	49502018204	1999Q3	81.36	13.47	67.89	504
171. ACETYLCYSTEINE 20% VIAL	49502018204	1999Q4	81.36	*	-	-
172. ACETYLCYSTEINE 20% VIAL	49502018204	2000Q1	81.36	*	-	-
173. ACETYLCYSTEINE 20% VIAL	49502018204	2000Q2	81.36	12.36	69.00	559
174. ACETYLCYSTEINE 20% VIAL	49502018204	2000Q3	66.00	7.16	58.84	821

Exhibit 4
Reported AWP vs. But-For Price by Product/NDC by Quarter 1994Q1 - 2004Q4

Product Name	NDC	Year/ Quarter	Reported AWP	But-for Price	Spread	Spread Percentage
				(Dollars per package)		(Percent)
					(4)-(5)	(6)/(5)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
175. ACETYLCYSTEINE 20% VIAL	49502018204	2000Q4	66.00	9.49	56.51	595
176. ACETYLCYSTEINE 20% VIAL	49502018204	2001Q1	66.00	10.83	55.17	509
177. ACETYLCYSTEINE 20% VIAL	49502018204	2001Q2	66.00	8.16	57.84	708
178. ACETYLCYSTEINE 20% VIAL	49502018204	2001Q3	66.00	7.95	58.05	731
179. ACETYLCYSTEINE 20% VIAL	49502018204	2001Q4	66.00	10.33	55.67	539
180. ACETYLCYSTEINE 20% VIAL	49502018204	2002Q1	66.00	11.17	54.83	491
181. ACETYLCYSTEINE 20% VIAL	49502018204	2002Q2	66.00	10.76	55.24	514
182. ACETYLCYSTEINE 20% VIAL	49502018204	2002Q3	66.00	12.05	53.95	448
183. ACETYLCYSTEINE 20% VIAL	49502018204	2002Q4	66.00	10.69	55.31	517
184. ACETYLCYSTEINE 20% VIAL	49502018204	2003Q1	66.00	*	-	-
185. ACETYLCYSTEINE 20% VIAL	49502018204	2003Q2	66.00	*	-	-
186. ACETYLCYSTEINE 20% VIAL	49502018204	2003Q3	66.00	*	-	-
187. ACETYLCYSTEINE 20% VIAL	49502018204	2003Q4	66.00	*	-	-
188. ACETYLCYSTEINE 20% VIAL	49502018204	2004Q1	66.00	*	-	-
189. ACETYLCYSTEINE 20% VIAL	49502018210	1994Q1	48.66	12.00	36.66	306
190. ACETYLCYSTEINE 20% VIAL	49502018210	1994Q2	48.66	12.18	36.48	299
191. ACETYLCYSTEINE 20% VIAL	49502018210	1994Q3	48.66	12.23	36.43	298
192. ACETYLCYSTEINE 20% VIAL	49502018210	1994Q4	48.66	12.53	36.13	288
193. ACETYLCYSTEINE 20% VIAL	49502018210	1995Q1	48.66	12.21	36.45	298
194. ACETYLCYSTEINE 20% VIAL	49502018210	1995Q2	48.66	12.41	36.25	292
195. ACETYLCYSTEINE 20% VIAL	49502018210	1995Q3	48.66	12.35	36.31	294
196. ACETYLCYSTEINE 20% VIAL	49502018210	1995Q4	48.66	11.92	36.74	308
197. ACETYLCYSTEINE 20% VIAL	49502018210	1996Q1	48.66	12.03	36.63	304
198. ACETYLCYSTEINE 20% VIAL	49502018210	1996Q2	48.66	11.94	36.72	308
199. ACETYLCYSTEINE 20% VIAL	49502018210	1996Q3	48.66	11.40	37.26	327
200. ACETYLCYSTEINE 20% VIAL	49502018210	1996Q4	48.66	13.17	35.49	269
201. ACETYLCYSTEINE 20% VIAL	49502018210	1997Q1	48.66	13.37	35.29	264
202. ACETYLCYSTEINE 20% VIAL	49502018210	1997Q2	48.66	13.94	34.72	249
203. ACETYLCYSTEINE 20% VIAL	49502018210	1997Q3	48.66	13.32	35.34	265

Exhibit 4
Reported AWP vs. But-For Price by Product/NDC by Quarter 1994Q1 - 2004Q4

Product Name	NDC	Year/ Quarter	Reported AWP	But-for Price	Spread	Spread Percentage
				(Dollars per package)		(Percent)
					(4)-(5)	(6)/(5)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
204. ACETYLCYSTEINE 20% VIAL	49502018210	1997Q4	48.66	11.45	37.21	325
205. ACETYLCYSTEINE 20% VIAL	49502018210	1998Q1	48.66	12.99	35.67	275
206. ACETYLCYSTEINE 20% VIAL	49502018210	1998Q2	48.66	13.38	35.28	264
207. ACETYLCYSTEINE 20% VIAL	49502018210	1998Q3	48.66	12.81	35.85	280
208. ACETYLCYSTEINE 20% VIAL	49502018210	1998Q4	48.66	12.27	36.39	297
209. ACETYLCYSTEINE 20% VIAL	49502018210	1999Q1	48.66	10.83	37.83	349
210. ACETYLCYSTEINE 20% VIAL	49502018210	1999Q2	48.66	10.20	38.46	377
211. ACETYLCYSTEINE 20% VIAL	49502018210	1999Q3	48.66	11.24	37.42	333
212. ACETYLCYSTEINE 20% VIAL	49502018210	1999Q4	48.66	10.27	38.39	374
213. ACETYLCYSTEINE 20% VIAL	49502018210	2000Q1	48.66	*	-	-
214. ACETYLCYSTEINE 20% VIAL	49502018210	2000Q2	48.66	*	-	-
215. ACETYLCYSTEINE 20% VIAL	49502018210	2000Q3	48.66	*	-	-
216. ACETYLCYSTEINE 20% VIAL	49502018210	2000Q4	48.66	*	-	-
217. ACETYLCYSTEINE 20% VIAL	49502018210	2001Q1	48.66	*	-	-
218. ACETYLCYSTEINE 20% VIAL	49502018210	2001Q2	48.66	*	-	-
219. ACETYLCYSTEINE 20% VIAL	49502018210	2001Q3	48.66	*	-	-
220. ACETYLCYSTEINE 20% VIAL	49502018210	2001Q4	48.66	*	-	-
221. ACETYLCYSTEINE 20% VIAL	49502018210	2002Q1	48.66	*	-	-
222. ACETYLCYSTEINE 20% VIAL	49502018210	2002Q2	48.66	*	-	-
223. ACETYLCYSTEINE 20% VIAL	49502018210	2002Q3	48.66	*	-	-
224. ACETYLCYSTEINE 20% VIAL	49502018210	2002Q4	48.66	*	-	-
225. ACETYLCYSTEINE 20% VIAL	49502018210	2003Q2	48.66	*	-	-
226. ACETYLCYSTEINE 20% VIAL	49502018210	2003Q3	48.66	*	-	-
227. ACETYLCYSTEINE 20% VIAL	49502018210	2003Q4	48.66	*	-	-
228. ACETYLCYSTEINE 20% VIAL	49502018210	2004Q1	48.66	*	-	-
229. ACETYLCYSTEINE 20% VIAL	49502018210	2004Q2	48.66	*	-	-
230. ACETYLCYSTEINE 20% VIAL	49502018230	1994Q1	133.43	28.81	104.62	363
231. ACETYLCYSTEINE 20% VIAL	49502018230	1994Q2	133.43	28.61	104.82	366
232. ACETYLCYSTEINE 20% VIAL	49502018230	1994Q3	133.43	28.81	104.62	363

Exhibit 4
Reported AWP vs. But-For Price by Product/NDC by Quarter 1994Q1 - 2004Q4

Product Name	NDC	Year/ Quarter	Reported AWP	But-for Price	Spread	Spread Percentage
				(Dollars per package)		(Percent)
					(4)-(5)	(6)/(5)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
233. ACETYLCYSTEINE 20% VIAL	49502018230	1994Q4	133.43	30.29	103.14	341
234. ACETYLCYSTEINE 20% VIAL	49502018230	1995Q1	133.43	27.77	105.66	381
235. ACETYLCYSTEINE 20% VIAL	49502018230	1995Q2	133.43	28.35	105.08	371
236. ACETYLCYSTEINE 20% VIAL	49502018230	1995Q3	133.43	28.20	105.23	373
237. ACETYLCYSTEINE 20% VIAL	49502018230	1995Q4	133.43	26.19	107.24	409
238. ACETYLCYSTEINE 20% VIAL	49502018230	1996Q1	133.43	26.11	107.32	411
239. ACETYLCYSTEINE 20% VIAL	49502018230	1996Q2	133.43	25.85	107.58	416
240. ACETYLCYSTEINE 20% VIAL	49502018230	1996Q3	133.43	26.73	106.70	399
241. ACETYLCYSTEINE 20% VIAL	49502018230	1996Q4	133.43	26.49	106.94	404
242. ACETYLCYSTEINE 20% VIAL	49502018230	1997Q1	133.43	27.38	106.05	387
243. ACETYLCYSTEINE 20% VIAL	49502018230	1997Q2	133.43	28.54	104.89	368
244. ACETYLCYSTEINE 20% VIAL	49502018230	1997Q3	133.43	24.04	109.39	455
245. ACETYLCYSTEINE 20% VIAL	49502018230	1997Q4	133.43	24.87	108.56	436
246. ACETYLCYSTEINE 20% VIAL	49502018230	1998Q1	133.43	23.64	109.79	465
247. ACETYLCYSTEINE 20% VIAL	49502018230	1998Q2	133.43	22.11	111.32	504
248. ACETYLCYSTEINE 20% VIAL	49502018230	1998Q3	133.43	24.27	109.16	450
249. ACETYLCYSTEINE 20% VIAL	49502018230	1998Q4	133.43	21.22	112.21	529
250. ACETYLCYSTEINE 20% VIAL	49502018230	1999Q1	133.43	20.04	113.39	566
251. ACETYLCYSTEINE 20% VIAL	49502018230	1999Q2	133.43	19.23	114.20	594
252. ACETYLCYSTEINE 20% VIAL	49502018230	1999Q3	133.43	21.22	112.21	529
253. ACETYLCYSTEINE 20% VIAL	49502018230	1999Q4	133.43	23.33	110.10	472
254. ACETYLCYSTEINE 20% VIAL	49502018230	2000Q1	133.43	17.28	116.15	672
255. ACETYLCYSTEINE 20% VIAL	49502018230	2000Q2	133.43	20.05	113.38	565
256. ACETYLCYSTEINE 20% VIAL	49502018230	2000Q3	43.50	15.40	28.10	182
257. ACETYLCYSTEINE 20% VIAL	49502018230	2000Q4	43.50	15.73	27.77	177
258. ACETYLCYSTEINE 20% VIAL	49502018230	2001Q1	43.50	17.82	25.68	144
259. ACETYLCYSTEINE 20% VIAL	49502018230	2001Q2	43.50	17.90	25.60	143
260. ACETYLCYSTEINE 20% VIAL	49502018230	2001Q3	43.50	8.29	35.21	425
261. ACETYLCYSTEINE 20% VIAL	49502018230	2001Q4	43.50	12.67	30.83	243

Exhibit 4
Reported AWP vs. But-For Price by Product/NDC by Quarter 1994Q1 - 2004Q4

Product Name	NDC	Year/ Quarter	Reported AWP	But-for Price	Spread	Spread Percentage
				(Dollars per package)		(Percent)
					(4)-(5)	(6)/(5)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
262. ACETYLCYSTEINE 20% VIAL	49502018230	2002Q1	43.50	16.05	27.45	171
263. ACETYLCYSTEINE 20% VIAL	49502018230	2002Q2	43.50	11.88	31.62	266
264. ACETYLCYSTEINE 20% VIAL	49502018230	2002Q3	43.50	10.51	32.99	314
265. ACETYLCYSTEINE 20% VIAL	49502018230	2002Q4	43.50	*	-	-
266. ACETYLCYSTEINE 20% VIAL	49502018230	2003Q1	43.50	*	-	-
267. ACETYLCYSTEINE 20% VIAL	49502018230	2003Q2	43.50	*	-	-
268. ACETYLCYSTEINE 20% VIAL	49502018230	2003Q3	43.50	*	-	-
269. ACETYLCYSTEINE 20% VIAL	49502018230	2003Q4	43.50	*	-	-
270. ACETYLCYSTEINE 20% VIAL	49502018230	2004Q1	43.50	*	-	-
271. ACETYLCYSTEINE 20% VIAL	49502018230	2004Q3	43.50	*	-	-
272. ALBUTEROL 5 MG/ML SOLUTION	49502019620	1996Q1	14.99	*	-	-
273. ALBUTEROL 5 MG/ML SOLUTION	49502019620	1996Q2	14.99	6.64	8.35	126
274. ALBUTEROL 5 MG/ML SOLUTION	49502019620	1996Q3	14.99	7.08	7.91	112
275. ALBUTEROL 5 MG/ML SOLUTION	49502019620	1996Q4	14.99	7.29	7.70	106
276. ALBUTEROL 5 MG/ML SOLUTION	49502019620	1997Q1	14.99	6.73	8.26	123
277. ALBUTEROL 5 MG/ML SOLUTION	49502019620	1997Q2	14.99	5.86	9.13	156
278. ALBUTEROL 5 MG/ML SOLUTION	49502019620	1997Q3	14.99	4.81	10.18	212
279. ALBUTEROL 5 MG/ML SOLUTION	49502019620	1997Q4	14.99	4.78	10.21	214
280. ALBUTEROL 5 MG/ML SOLUTION	49502019620	1998Q1	14.99	4.88	10.11	207
281. ALBUTEROL 5 MG/ML SOLUTION	49502019620	1998Q2	14.99	5.05	9.94	197
282. ALBUTEROL 5 MG/ML SOLUTION	49502019620	1998Q3	14.99	4.93	10.06	204
283. ALBUTEROL 5 MG/ML SOLUTION	49502019620	1998Q4	14.99	5.11	9.88	194
284. ALBUTEROL 5 MG/ML SOLUTION	49502019620	1999Q1	14.99	4.64	10.35	223
285. ALBUTEROL 5 MG/ML SOLUTION	49502019620	1999Q2	14.99	3.49	11.50	330
286. ALBUTEROL 5 MG/ML SOLUTION	49502019620	1999Q3	14.99	3.58	11.41	319
287. ALBUTEROL 5 MG/ML SOLUTION	49502019620	1999Q4	14.99	3.50	11.49	328
288. ALBUTEROL 5 MG/ML SOLUTION	49502019620	2000Q1	14.99	*	-	-
289. ALBUTEROL 5 MG/ML SOLUTION	49502019620	2000Q2	14.99	*	-	-
290. ALBUTEROL 5 MG/ML SOLUTION	49502019620	2000Q3	14.99	*	-	-

Exhibit 4
Reported AWP vs. But-For Price by Product/NDC by Quarter 1994Q1 - 2004Q4

Product Name	NDC	Year/ Quarter	Reported AWP	But-for Price	Spread	Spread Percentage
				(Dollars per package)		(Percent)
					(4)-(5)	(6)/(5)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
291. ALBUTEROL 5 MG/ML SOLUTION	49502019620	2000Q4	14.99	*	-	-
292. ALBUTEROL 5 MG/ML SOLUTION	49502019620	2001Q1	14.99	*	-	-
293. ALBUTEROL 5 MG/ML SOLUTION	49502019620	2001Q2	14.99	*	-	-
294. ALBUTEROL 5 MG/ML SOLUTION	49502019620	2001Q3	14.99	*	-	-
295. ALBUTEROL 5 MG/ML SOLUTION	49502019620	2001Q4	14.99	*	-	-
296. ALBUTEROL 5 MG/ML SOLUTION	49502019620	2002Q1	14.99	*	-	-
297. ALBUTEROL 5 MG/ML SOLUTION	49502019620	2002Q2	14.99	*	-	-
298. ALBUTEROL 5 MG/ML SOLUTION	49502019620	2002Q3	14.99	*	-	-
299. ALBUTEROL 5 MG/ML SOLUTION	49502019620	2002Q4	14.99	*	-	-
300. ALBUTEROL 5 MG/ML SOLUTION	49502019620	2003Q1	14.99	*	-	-
301. ALBUTEROL 5 MG/ML SOLUTION	49502019620	2003Q2	14.99	*	-	-
302. ALBUTEROL 5 MG/ML SOLUTION	49502019620	2003Q3	14.99	*	-	-
303. ALBUTEROL 5 MG/ML SOLUTION	49502019620	2003Q4	14.99	*	-	-
304. ALBUTEROL 5 MG/ML SOLUTION	49502019620	2004Q1	14.99	*	-	-
305. ALBUTEROL 90 MCG INHALER	49502030317	1996Q1	*	*	-	-
306. ALBUTEROL 90 MCG INHALER	49502030317	1996Q2	*	14.56	-	-
307. ALBUTEROL 90 MCG INHALER	49502030317	1996Q3	*	11.65	-	-
308. ALBUTEROL 90 MCG INHALER	49502030317	1996Q4	*	9.45	-	-
309. ALBUTEROL 90 MCG INHALER	49502030317	1997Q1	*	7.80	-	-
310. ALBUTEROL 90 MCG INHALER	49502030317	1997Q2	*	4.17	-	-
311. ALBUTEROL 90 MCG INHALER	49502030317	1997Q3	*	4.32	-	-
312. ALBUTEROL 90 MCG INHALER	49502030317	1997Q4	*	4.44	-	-
313. ALBUTEROL 90 MCG INHALER	49502030317	1998Q1	*	4.61	-	-
314. ALBUTEROL 90 MCG INHALER	49502030317	1998Q2	*	4.34	-	-
315. ALBUTEROL 90 MCG INHALER	49502030317	1998Q3	*	3.53	-	-
316. ALBUTEROL 90 MCG INHALER	49502030317	1998Q4	21.70	3.17	18.53	584
317. ALBUTEROL 90 MCG INHALER	49502030317	1999Q1	21.70	3.28	18.42	561
318. ALBUTEROL 90 MCG INHALER	49502030317	1999Q2	21.70	2.16	19.54	905
319. ALBUTEROL 90 MCG INHALER	49502030317	1999Q3	21.70	2.48	19.22	776
320. ALBUTEROL 90 MCG INHALER	49502030317	1999Q4	21.70	2.56	19.14	746

Exhibit 4
Reported AWP vs. But-For Price by Product/NDC by Quarter 1994Q1 - 2004Q4

Product Name	NDC	Year/ Quarter	Reported AWP	But-for Price	Spread	Spread Percentage
				(Dollars per package)		(Percent)
					(4)-(5)	(6)/(5)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
321. ALBUTEROL 90 MCG INHALER	49502030317	2000Q1	21.70	2.63	19.07	724
322. ALBUTEROL 90 MCG INHALER	49502030317	2000Q2	21.70	2.90	18.80	649
323. ALBUTEROL 90 MCG INHALER	49502030317	2000Q3	21.70	2.65	19.05	718
324. ALBUTEROL 90 MCG INHALER	49502030317	2000Q4	21.70	*	-	-
325. ALBUTEROL 90 MCG INHALER	49502030317	2001Q1	21.70	*	-	-
326. ALBUTEROL 90 MCG INHALER	49502030317	2001Q2	21.70	*	-	-
327. ALBUTEROL 90 MCG INHALER	49502030317	2001Q3	21.70	*	-	-
328. ALBUTEROL 90 MCG INHALER	49502030317	2001Q4	21.70	*	-	-
329. ALBUTEROL 90 MCG INHALER	49502030317	2002Q1	21.70	*	-	-
330. ALBUTEROL 90 MCG INHALER	49502030317	2002Q2	21.70	*	-	-
331. ALBUTEROL 90 MCG INHALER	49502030317	2002Q3	21.70	*	-	-
332. ALBUTEROL 90 MCG INHALER	49502030317	2002Q4	21.70	*	-	-
333. ALBUTEROL 90 MCG INHALER	49502030317	2003Q1	21.70	*	-	-
334. ALBUTEROL 90 MCG INHALER	49502030317	2003Q3	21.70	*	-	-
335. ALBUTEROL 90 MCG INHALER	49502030317	2003Q4	21.70	*	-	-
336. ALBUTEROL 90 MCG INHALER	49502030317	2004Q1	21.70	*	-	-
337. ALBUTEROL 90 MCG INHALER	49502030317	2004Q2	21.70	*	-	-
338. ALBUTEROL 90 MCG INHALER	49502030317	2004Q3	21.70	*	-	-
339. ALBUTEROL 90 MCG INHALER	49502030317	2004Q4	21.70	*	-	-
340. ALBUTEROL 90 MCG INH REFILL	49502030327	1997Q1	19.79	6.03	13.76	228
341. ALBUTEROL 90 MCG INH REFILL	49502030327	1997Q2	19.79	5.62	14.17	252
342. ALBUTEROL 90 MCG INH REFILL	49502030327	1997Q3	19.79	5.13	14.66	286
343. ALBUTEROL 90 MCG INH REFILL	49502030327	1997Q4	19.79	4.86	14.93	307
344. ALBUTEROL 90 MCG INH REFILL	49502030327	1998Q1	19.79	3.76	16.02	426
345. ALBUTEROL 90 MCG INH REFILL	49502030327	1998Q2	19.79	3.95	15.84	400
346. ALBUTEROL 90 MCG INH REFILL	49502030327	1998Q3	19.79	3.59	16.20	451
347. ALBUTEROL 90 MCG INH REFILL	49502030327	1998Q4	19.79	3.30	16.49	499
348. ALBUTEROL 90 MCG INH REFILL	49502030327	1999Q1	19.79	3.24	16.55	510
349. ALBUTEROL 90 MCG INH REFILL	49502030327	1999Q2	19.79	1.86	17.93	965
350. ALBUTEROL 90 MCG INH REFILL	49502030327	1999Q3	19.79	2.24	17.55	782

Exhibit 4
Reported AWP vs. But-For Price by Product/NDC by Quarter 1994Q1 - 2004Q4

Product Name	NDC	Year/ Quarter	Reported AWP	But-for Price	Spread	Spread Percentage
				(Dollars per package)	Op. Gaid	(Percent)
				(= emerc per permage)	(4)-(5)	(6)/(5)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
351. ALBUTEROL 90 MCG INH REFILL	49502030327	1999Q4	19.79	2.45	17.34	708
352. ALBUTEROL 90 MCG INH REFILL	49502030327	2000Q1	19.79	2.57	17.22	671
353. ALBUTEROL 90 MCG INH REFILL	49502030327	2000Q2	19.79	3.10	16.69	538
354. ALBUTEROL 90 MCG INH REFILL	49502030327	2000Q3	19.79	2.70	17.09	632
355. ALBUTEROL 90 MCG INH REFILL	49502030327	2000Q4	19.79	*	-	-
356. ALBUTEROL 90 MCG INH REFILL	49502030327	2001Q1	19.79	*	-	-
357. ALBUTEROL 90 MCG INH REFILL	49502030327	2001Q2	19.79	*	-	-
358. ALBUTEROL 90 MCG INH REFILL	49502030327	2001Q3	19.79	*	-	-
359. ALBUTEROL 90 MCG INH REFILL	49502030327	2001Q4	19.79	*	-	-
360. ALBUTEROL 90 MCG INH REFILL	49502030327	2002Q1	19.79	*	-	-
361. ALBUTEROL 90 MCG INH REFILL	49502030327	2002Q2	19.79	*	-	-
362. ALBUTEROL 90 MCG INH REFILL	49502030327	2002Q3	19.79	*	-	-
363. ALBUTEROL 90 MCG INHALER	49502033317	2000Q3	21.70	*	-	-
364. ALBUTEROL 90 MCG INHALER	49502033317	2000Q4	21.70	3.11	18.59	599
365. ALBUTEROL 90 MCG INHALER	49502033317	2001Q1	21.70	2.85	18.85	662
366. ALBUTEROL 90 MCG INHALER	49502033317	2001Q2	21.70	2.93	18.77	641
367. ALBUTEROL 90 MCG INHALER	49502033317	2001Q3	21.70	6.65	15.05	226
368. ALBUTEROL 90 MCG INHALER	49502033317	2001Q4	21.70	9.22	12.48	135
369. ALBUTEROL 90 MCG INHALER	49502033317	2002Q1	21.70	9.70	12.00	124
370. ALBUTEROL 90 MCG INHALER	49502033317	2002Q2	21.70	3.73	17.97	481
371. ALBUTEROL 90 MCG INHALER	49502033317	2002Q3	21.70	5.23	16.47	315
372. ALBUTEROL 90 MCG INHALER	49502033317	2002Q4	21.70	5.87	15.83	269
373. ALBUTEROL 90 MCG INHALER	49502033317	2003Q1	21.70	3.39	18.31	539
374. ALBUTEROL 90 MCG INHALER	49502033317	2003Q2	21.70	1.53	20.17	1,316
375. ALBUTEROL 90 MCG INHALER	49502033317	2003Q3	21.70	*	-	-
376. ALBUTEROL 90 MCG INHALER	49502033317	2003Q4	21.70	*	-	-
377. ALBUTEROL 90 MCG INHALER	49502033317	2004Q1	21.70	*	-	-

Exhibit 4
Reported AWP vs. But-For Price by Product/NDC by Quarter 1994Q1 - 2004Q4

Product Name	NDC	Year/ Quarter	Reported AWP	But-for Price	Spread	Spread Percentage
				(Dollars per package)		(Percent)
					(4)-(5)	(6)/(5)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
378. ALBUTEROL 90 MCG INHALER	49502033317	2004Q2	21.70	*	-	-
379. ALBUTEROL 90 MCG INHALER	49502033317	2004Q3	21.70	*	-	-
380. ALBUTEROL 90 MCG INHALER	49502033317	2004Q4	21.70	*	-	-
381. METAPROTERENOL 0.6% SOLN	49502067603/49502067624	1994Q1	30.75	8.96	21.79	243
382. METAPROTERENOL 0.6% SOLN	49502067603/49502067624	1994Q2	30.75	8.63	22.12	256
383. METAPROTERENOL 0.6% SOLN	49502067603/49502067624	1994Q3	30.75	8.70	22.05	253
384. METAPROTERENOL 0.6% SOLN	49502067603/49502067624	1994Q4	30.75	8.72	22.03	253
385. METAPROTERENOL 0.6% SOLN	49502067603/49502067624	1995Q1	30.75	8.00	22.75	284
386. METAPROTERENOL 0.6% SOLN	49502067603/49502067624	1995Q2	30.75	7.06	23.69	336
387. METAPROTERENOL 0.6% SOLN	49502067603/49502067624	1995Q3	30.75	6.36	24.39	383
388. METAPROTERENOL 0.6% SOLN	49502067603/49502067624	1995Q4	30.75	6.58	24.17	367
389. METAPROTERENOL 0.6% SOLN	49502067603/49502067624	1996Q1	30.75	7.25	23.50	324
390. METAPROTERENOL 0.6% SOLN	49502067603/49502067624	1996Q2	30.75	7.61	23.14	304
391. METAPROTERENOL 0.6% SOLN	49502067603/49502067624	1996Q3	30.75	8.05	22.70	282
392. METAPROTERENOL 0.6% SOLN	49502067603/49502067624	1996Q4	30.75	8.06	22.69	281
393. METAPROTERENOL 0.6% SOLN	49502067603/49502067624	1997Q1	30.75	8.14	22.61	278
394. METAPROTERENOL 0.6% SOLN	49502067603/49502067624	1997Q2	30.75	7.95	22.80	287
395. METAPROTERENOL 0.6% SOLN	49502067603/49502067624	1997Q3	30.75	7.56	23.19	307
396. METAPROTERENOL 0.6% SOLN	49502067603/49502067624	1997Q4	30.75	7.45	23.30	313
397. METAPROTERENOL 0.6% SOLN	49502067603/49502067624	1998Q1	30.75	7.60	23.15	305
398. METAPROTERENOL 0.6% SOLN	49502067603/49502067624	1998Q2	30.75	7.66	23.09	301
399. METAPROTERENOL 0.6% SOLN	49502067603/49502067624	1998Q3	30.75	7.78	22.97	295
400. METAPROTERENOL 0.6% SOLN	49502067603/49502067624	1998Q4	30.75	7.72	23.03	299
401. METAPROTERENOL 0.6% SOLN	49502067603/49502067624	1999Q1	30.75	7.18	23.57	329
402. METAPROTERENOL 0.6% SOLN	49502067603/49502067624	1999Q2	30.75	7.18	23.57	329
403. METAPROTERENOL 0.6% SOLN	49502067603/49502067624	1999Q3	30.75	7.55	23.20	307
404. METAPROTERENOL 0.6% SOLN	49502067603/49502067624	1999Q4	30.75	7.22	23.53	326
405. METAPROTERENOL 0.6% SOLN	49502067603/49502067624	2000Q1	30.75	6.82	23.93	351
406. METAPROTERENOL 0.6% SOLN	49502067603/49502067624	2000Q2	30.75	6.81	23.94	352

Exhibit 4
Reported AWP vs. But-For Price by Product/NDC by Quarter 1994Q1 - 2004Q4

Product Name	NDC	Year/ Quarter	Reported AWP	But-for Price	Spread	Spread Percentage
				(Dollars per package)		(Percent)
				, , , , , , , , , , , , , , , , , , , ,	(4)-(5)	(6)/(5)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
407. METAPROTERENOL 0.6% SOLN	49502067603/49502067624	2000Q3	30.75	4.92	25.83	525
408. METAPROTERENOL 0.6% SOLN	49502067603/49502067624	2000Q4	30.75	5.82	24.93	428
409. METAPROTERENOL 0.6% SOLN	49502067603/49502067624	2001Q1	30.75	5.72	25.03	438
410. METAPROTERENOL 0.6% SOLN	49502067603/49502067624	2001Q2	30.75	6.53	24.22	371
411. METAPROTERENOL 0.6% SOLN	49502067603/49502067624	2001Q3	30.75	6.79	23.96	353
412. METAPROTERENOL 0.6% SOLN	49502067603/49502067624	2001Q4	30.75	6.24	24.51	392
413. METAPROTERENOL 0.6% SOLN	49502067603/49502067624	2002Q1	30.75	6.90	23.85	346
414. METAPROTERENOL 0.6% SOLN	49502067603/49502067624	2002Q2	30.75	7.04	23.71	337
415. METAPROTERENOL 0.6% SOLN	49502067603/49502067624	2002Q3	30.75	7.25	23.50	324
416. METAPROTERENOL 0.6% SOLN	49502067603/49502067624	2002Q4	30.75	7.73	23.02	298
417. METAPROTERENOL 0.6% SOLN	49502067603/49502067624	2003Q1	30.75	7.93	22.82	288
418. METAPROTERENOL 0.6% SOLN	49502067603/49502067624	2003Q2	30.75	7.96	22.79	287
419. METAPROTERENOL 0.6% SOLN	49502067603/49502067624	2003Q3	30.75	7.87	22.88	291
420. METAPROTERENOL 0.6% SOLN	49502067603/49502067624	2003Q4	30.75	7.75	23.00	297
421. METAPROTERENOL 0.6% SOLN	49502067603/49502067624	2004Q1	30.75	7.64	23.11	302
422. METAPROTERENOL 0.6% SOLN	49502067603/49502067624	2004Q2	30.75	7.44	23.31	313
423. METAPROTERENOL 0.6% SOLN	49502067603/49502067624	2004Q3	30.75	7.67	23.08	301
424. METAPROTERENOL 0.6% SOLN	49502067603/49502067624	2004Q4	30.75	7.41	23.34	315
425. IPRATROPIUM BR 0.02% SOLN	49502068503/49502068524	1997Q1	44.10	*	_	-
426. IPRATROPIUM BR 0.02% SOLN	49502068503/49502068524	1997Q2	44.10	23.82	20.28	85
427. IPRATROPIUM BR 0.02% SOLN	49502068503/49502068524	1997Q3	44.10	22.28	21.82	98
428. IPRATROPIUM BR 0.02% SOLN	49502068503/49502068524	1997Q4	44.10	21.31	22.79	107
429. IPRATROPIUM BR 0.02% SOLN	49502068503/49502068524	1998Q1	44.10	20.09	24.01	120
430. IPRATROPIUM BR 0.02% SOLN	49502068503/49502068524	1998Q2	44.10	16.30	27.80	171
431. IPRATROPIUM BR 0.02% SOLN	49502068503/49502068524	1998Q3	44.10	16.35	27.75	170
432. IPRATROPIUM BR 0.02% SOLN	49502068503/49502068524	1998Q4	44.10	16.18	27.92	173
433. IPRATROPIUM BR 0.02% SOLN	49502068503/49502068524	1999Q1	44.10	16.17	27.93	173
434. IPRATROPIUM BR 0.02% SOLN	49502068503/49502068524	1999Q2	44.10	15.27	28.83	189
435. IPRATROPIUM BR 0.02% SOLN	49502068503/49502068524	1999Q3	44.10	15.24	28.86	189

Exhibit 4
Reported AWP vs. But-For Price by Product/NDC by Quarter 1994Q1 - 2004Q4

Product Name	NDC	Year/ Quarter	Reported AWP	But-for Price	Spread	Spread Percentage
				(Dollars per package)		(Percent)
					(4)-(5)	(6)/(5)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
436. IPRATROPIUM BR 0.02% SOLN	49502068503/49502068524	1999Q4	44.10	15.20	28.90	190
437. IPRATROPIUM BR 0.02% SOLN	49502068503/49502068524	2000Q1	44.10	13.49	30.61	227
438. IPRATROPIUM BR 0.02% SOLN	49502068503/49502068524	2000Q2	44.10	13.10	31.00	237
439. IPRATROPIUM BR 0.02% SOLN	49502068503/49502068524	2000Q3	44.10	12.21	31.89	261
440. IPRATROPIUM BR 0.02% SOLN	49502068503/49502068524	2000Q4	44.10	12.75	31.35	246
441. IPRATROPIUM BR 0.02% SOLN	49502068503/49502068524	2001Q1	44.10	11.61	32.49	280
442. IPRATROPIUM BR 0.02% SOLN	49502068503/49502068524	2001Q2	44.10	9.81	34.29	350
443. IPRATROPIUM BR 0.02% SOLN	49502068503/49502068524	2001Q3	44.10	8.69	35.41	407
444. IPRATROPIUM BR 0.02% SOLN	49502068503/49502068524	2001Q4	44.10	7.23	36.87	510
445. IPRATROPIUM BR 0.02% SOLN	49502068503/49502068524	2002Q1	44.10	7.01	37.09	529
446. IPRATROPIUM BR 0.02% SOLN	49502068503/49502068524	2002Q2	44.10	6.43	37.67	586
447. IPRATROPIUM BR 0.02% SOLN	49502068503/49502068524	2002Q3	44.10	7.61	36.49	479
448. IPRATROPIUM BR 0.02% SOLN	49502068503/49502068524	2002Q4	44.10	6.95	37.15	535
449. IPRATROPIUM BR 0.02% SOLN	49502068503/49502068524	2003Q1	44.10	8.85	35.25	398
450. IPRATROPIUM BR 0.02% SOLN	49502068503/49502068524	2003Q2	44.10	7.15	36.95	516
451. IPRATROPIUM BR 0.02% SOLN	49502068503/49502068524	2003Q3	44.10	4.52	39.58	875
452. IPRATROPIUM BR 0.02% SOLN	49502068503/49502068524	2003Q4	44.10	3.75	40.35	1,077
453. IPRATROPIUM BR 0.02% SOLN	49502068503/49502068524	2004Q1	44.10	0.13	43.97	33,685
454. IPRATROPIUM BR 0.02% SOLN	49502068503/49502068524	2004Q2	44.10	2.35	41.75	1,777
455. IPRATROPIUM BR 0.02% SOLN	49502068503/49502068524	2004Q3	44.10	4.70	39.40	839
456. IPRATROPIUM BR 0.02% SOLN	49502068503/49502068524	2004Q4	44.10	4.19	39.91	953
457. IPRATROPIUM BR 0.02% SOLN	49502068533/49502068529	1997Q3	52.80	*	-	-
458. IPRATROPIUM BR 0.02% SOLN	49502068533/49502068529	1997Q4	52.80	29.38	23.42	80
459. IPRATROPIUM BR 0.02% SOLN	49502068533/49502068529	1998Q1	52.80	30.84	21.96	71
460. IPRATROPIUM BR 0.02% SOLN	49502068533/49502068529	1998Q2	52.80	21.14	31.66	150
461. IPRATROPIUM BR 0.02% SOLN	49502068533/49502068529	1998Q3	52.80	20.84	31.96	153
462. IPRATROPIUM BR 0.02% SOLN	49502068533/49502068529	1998Q4	52.80	18.34	34.46	188
463. IPRATROPIUM BR 0.02% SOLN	49502068533/49502068529	1999Q1	52.80	19.29	33.51	174
464. IPRATROPIUM BR 0.02% SOLN	49502068533/49502068529	1999Q2	52.80	18.58	34.22	184
465. IPRATROPIUM BR 0.02% SOLN	49502068533/49502068529	1999Q3	52.80	18.68	34.12	183

Exhibit 4
Reported AWP vs. But-For Price by Product/NDC by Quarter 1994Q1 - 2004Q4

Product Name	NDC	Year/ Quarter	Reported AWP	But-for Price	Spread	Spread Percentage
				(Dollars per package)		(Percent)
					(4)-(5)	(6)/(5)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
466. IPRATROPIUM BR 0.02% SOLN	49502068533/49502068529	1999Q4	52.80	19.04	33.76	177
467. IPRATROPIUM BR 0.02% SOLN	49502068533/49502068529	2000Q1	52.80	17.33	35.47	205
468. IPRATROPIUM BR 0.02% SOLN	49502068533/49502068529	2000Q2	52.80	16.40	36.40	222
469. IPRATROPIUM BR 0.02% SOLN	49502068533/49502068529	2000Q3	52.80	14.72	38.08	259
470. IPRATROPIUM BR 0.02% SOLN	49502068533/49502068529	2000Q4	52.80	15.51	37.29	240
471. IPRATROPIUM BR 0.02% SOLN	49502068533/49502068529	2001Q1	52.80	14.76	38.04	258
472. IPRATROPIUM BR 0.02% SOLN	49502068533/49502068529	2001Q2	52.80	12.83	39.97	311
473. IPRATROPIUM BR 0.02% SOLN	49502068533/49502068529	2001Q3	52.80	10.92	41.88	384
474. IPRATROPIUM BR 0.02% SOLN	49502068533/49502068529	2001Q4	52.80	10.14	42.66	421
475. IPRATROPIUM BR 0.02% SOLN	49502068533/49502068529	2002Q1	52.80	8.85	43.95	497
476. IPRATROPIUM BR 0.02% SOLN	49502068533/49502068529	2002Q2	52.80	7.72	45.08	584
477. IPRATROPIUM BR 0.02% SOLN	49502068533/49502068529	2002Q3	52.80	9.15	43.65	477
478. IPRATROPIUM BR 0.02% SOLN	49502068533/49502068529	2002Q4	52.80	7.67	45.13	588
479. IPRATROPIUM BR 0.02% SOLN	49502068533/49502068529	2003Q1	52.80	8.52	44.28	519
480. IPRATROPIUM BR 0.02% SOLN	49502068533/49502068529	2003Q2	52.80	8.31	44.49	536
481. IPRATROPIUM BR 0.02% SOLN	49502068533/49502068529	2003Q3	52.80	5.60	47.20	842
482. IPRATROPIUM BR 0.02% SOLN	49502068533/49502068529	2003Q4	52.80	5.52	47.28	856
483. IPRATROPIUM BR 0.02% SOLN	49502068533/49502068529	2004Q1	52.80	6.54	46.26	707
484. IPRATROPIUM BR 0.02% SOLN	49502068533/49502068529	2004Q2	52.80	5.57	47.23	848
485. IPRATROPIUM BR 0.02% SOLN	49502068533/49502068529	2004Q3	52.80	5.98	46.82	783
486. IPRATROPIUM BR 0.02% SOLN	49502068533/49502068529	2004Q4	52.80	6.52	46.28	710
487. IPRATROPIUM BR 0.02% SOLN	49502068560/49502068561	1997Q1	105.60	*	-	-
488. IPRATROPIUM BR 0.02% SOLN	49502068560/49502068561	1997Q2	105.60	57.01	48.59	85
489. IPRATROPIUM BR 0.02% SOLN	49502068560/49502068561	1997Q3	105.60	54.05	51.55	95
490. IPRATROPIUM BR 0.02% SOLN	49502068560/49502068561	1997Q4	105.60	51.35	54.25	106
491. IPRATROPIUM BR 0.02% SOLN	49502068560/49502068561	1998Q1	105.60	49.01	56.59	115
492. IPRATROPIUM BR 0.02% SOLN	49502068560/49502068561	1998Q2	105.60	40.27	65.33	162
493. IPRATROPIUM BR 0.02% SOLN	49502068560/49502068561	1998Q3	105.60	40.79	64.81	159
494. IPRATROPIUM BR 0.02% SOLN	49502068560/49502068561	1998Q4	105.60	39.12	66.48	170
495. IPRATROPIUM BR 0.02% SOLN	49502068560/49502068561	1999Q1	105.60	38.62	66.98	173

Exhibit 4
Reported AWP vs. But-For Price by Product/NDC by Quarter 1994Q1 - 2004Q4

Product Name	NDC	Year/ Quarter	Reported AWP	But-for Price	Spread	Spread Percentage
				(Dollars per package)		(Percent)
					(4)-(5)	(6)/(5)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
496. IPRATROPIUM BR 0.02% SOLN	49502068560/49502068561	1999Q2	105.60	36.04	69.56	193
497. IPRATROPIUM BR 0.02% SOLN	49502068560/49502068561	1999Q3	105.60	34.49	71.11	206
498. IPRATROPIUM BR 0.02% SOLN	49502068560/49502068561	1999Q4	105.60	36.25	69.35	191
499. IPRATROPIUM BR 0.02% SOLN	49502068560/49502068561	2000Q1	105.60	32.17	73.43	228
500. IPRATROPIUM BR 0.02% SOLN	49502068560/49502068561	2000Q2	105.60	29.54	76.06	257
501. IPRATROPIUM BR 0.02% SOLN	49502068560/49502068561	2000Q3	105.60	29.67	75.93	256
502. IPRATROPIUM BR 0.02% SOLN	49502068560/49502068561	2000Q4	105.60	29.53	76.07	258
503. IPRATROPIUM BR 0.02% SOLN	49502068560/49502068561	2001Q1	105.60	27.48	78.12	284
504. IPRATROPIUM BR 0.02% SOLN	49502068560/49502068561	2001Q2	105.60	23.33	82.27	353
505. IPRATROPIUM BR 0.02% SOLN	49502068560/49502068561	2001Q3	105.60	19.84	85.76	432
506. IPRATROPIUM BR 0.02% SOLN	49502068560/49502068561	2001Q4	105.60	17.95	87.65	488
507. IPRATROPIUM BR 0.02% SOLN	49502068560/49502068561	2002Q1	105.60	16.74	88.86	531
508. IPRATROPIUM BR 0.02% SOLN	49502068560/49502068561	2002Q2	105.60	15.31	90.29	590
509. IPRATROPIUM BR 0.02% SOLN	49502068560/49502068561	2002Q3	105.60	18.71	86.89	464
510. IPRATROPIUM BR 0.02% SOLN	49502068560/49502068561	2002Q4	105.60	16.90	88.70	525
511. IPRATROPIUM BR 0.02% SOLN	49502068560/49502068561	2003Q1	105.60	18.26	87.34	478
512. IPRATROPIUM BR 0.02% SOLN	49502068560/49502068561	2003Q2	105.60	16.61	88.99	536
513. IPRATROPIUM BR 0.02% SOLN	49502068560/49502068561	2003Q3	105.60	11.44	94.16	823
514. IPRATROPIUM BR 0.02% SOLN	49502068560/49502068561	2003Q4	105.60	11.07	94.53	854
515. IPRATROPIUM BR 0.02% SOLN	49502068560/49502068561	2004Q1	105.60	10.79	94.81	878
516. IPRATROPIUM BR 0.02% SOLN	49502068560/49502068561	2004Q2	105.60	9.95	95.65	961
517. IPRATROPIUM BR 0.02% SOLN	49502068560/49502068561	2004Q3	105.60	11.52	94.08	817
518. IPRATROPIUM BR 0.02% SOLN	49502068560/49502068561	2004Q4	105.60	8.54	97.06	1,137
519. CROMOLYN NEBULIZER SOLUTION	49502068902/49502068961	1994Q2	42.00	*	-	-
520. CROMOLYN NEBULIZER SOLUTION	49502068902/49502068961	1994Q3	42.00	34.16	7.84	23
521. CROMOLYN NEBULIZER SOLUTION	49502068902/49502068961	1994Q4	42.00	34.17	7.83	23
522. CROMOLYN NEBULIZER SOLUTION	49502068902/49502068961	1995Q1	42.00	32.64	9.36	29

Exhibit 4
Reported AWP vs. But-For Price by Product/NDC by Quarter 1994Q1 - 2004Q4

Product Name	NDC	Year/ Quarter	Reported AWP	But-for Price	Spread	Spread Percentage
				(Dollars per package)		(Percent)
					(4)-(5)	(6)/(5)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
523. CROMOLYN NEBULIZER SOLUTION	49502068902/49502068961	1995Q2	42.00	32.22	9.78	30
524. CROMOLYN NEBULIZER SOLUTION	49502068902/49502068961	1995Q3	42.00	30.64	11.36	37
525. CROMOLYN NEBULIZER SOLUTION	49502068902/49502068961	1995Q4	42.00	29.73	12.27	41
526. CROMOLYN NEBULIZER SOLUTION	49502068902/49502068961	1996Q1	42.00	29.34	12.66	43
527. CROMOLYN NEBULIZER SOLUTION	49502068902/49502068961	1996Q2	42.00	29.03	12.97	45
528. CROMOLYN NEBULIZER SOLUTION	49502068902/49502068961	1996Q3	42.00	28.31	13.69	48
529. CROMOLYN NEBULIZER SOLUTION	49502068902/49502068961	1996Q4	42.00	28.81	13.19	46
530. CROMOLYN NEBULIZER SOLUTION	49502068902/49502068961	1997Q1	42.00	25.71	16.29	63
531. CROMOLYN NEBULIZER SOLUTION	49502068902/49502068961	1997Q2	42.00	22.38	19.62	88
532. CROMOLYN NEBULIZER SOLUTION	49502068902/49502068961	1997Q3	42.00	21.09	20.91	99
533. CROMOLYN NEBULIZER SOLUTION	49502068902/49502068961	1997Q4	42.00	20.20	21.80	108
534. CROMOLYN NEBULIZER SOLUTION	49502068902/49502068961	1998Q1	42.00	20.57	21.43	104
535. CROMOLYN NEBULIZER SOLUTION	49502068902/49502068961	1998Q2	42.00	17.90	24.10	135
536. CROMOLYN NEBULIZER SOLUTION	49502068902/49502068961	1998Q3	42.00	17.51	24.49	140
537. CROMOLYN NEBULIZER SOLUTION	49502068902/49502068961	1998Q4	42.00	17.51	24.49	140
538. CROMOLYN NEBULIZER SOLUTION	49502068902/49502068961	1999Q1	42.00	16.52	25.48	154
539. CROMOLYN NEBULIZER SOLUTION	49502068902/49502068961	1999Q2	42.00	15.04	26.96	179
540. CROMOLYN NEBULIZER SOLUTION	49502068902/49502068961	1999Q3	42.00	15.63	26.37	169
541. CROMOLYN NEBULIZER SOLUTION	49502068902/49502068961	1999Q4	42.00	16.18	25.82	160
542. CROMOLYN NEBULIZER SOLUTION	49502068902/49502068961	2000Q1	42.00	15.07	26.93	179
543. CROMOLYN NEBULIZER SOLUTION	49502068902/49502068961	2000Q2	42.00	16.17	25.83	160
544. CROMOLYN NEBULIZER SOLUTION	49502068902/49502068961	2000Q3	42.00	13.73	28.27	206
545. CROMOLYN NEBULIZER SOLUTION	49502068902/49502068961	2000Q4	42.00	13.67	28.33	207
546. CROMOLYN NEBULIZER SOLUTION	49502068902/49502068961	2001Q1	42.00	12.96	29.04	224
547. CROMOLYN NEBULIZER SOLUTION	49502068902/49502068961	2001Q2	42.00	11.54	30.46	264
548. CROMOLYN NEBULIZER SOLUTION	49502068902/49502068961	2001Q3	42.00	10.52	31.48	299
549. CROMOLYN NEBULIZER SOLUTION	49502068902/49502068961	2001Q4	42.00	9.28	32.72	353
550. CROMOLYN NEBULIZER SOLUTION	49502068902/49502068961	2002Q1	42.00	8.97	33.03	368
551. CROMOLYN NEBULIZER SOLUTION	49502068902/49502068961	2002Q2	42.00	7.40	34.60	468
552. CROMOLYN NEBULIZER SOLUTION	49502068902/49502068961	2002Q3	42.00	9.46	32.54	344

Exhibit 4
Reported AWP vs. But-For Price by Product/NDC by Quarter 1994Q1 - 2004Q4

Product Name	NDC	Year/ Quarter	Reported AWP	But-for Price	Spread	Spread Percentage
				(Dollars per package)		(Percent)
					(4)-(5)	(6)/(5)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
553. CROMOLYN NEBULIZER SOLUTION	49502068902/49502068961	2002Q4	42.00	9.01	32.99	366
554. CROMOLYN NEBULIZER SOLUTION	49502068902/49502068961	2003Q1	42.00	8.45	33.55	397
555. CROMOLYN NEBULIZER SOLUTION	49502068902/49502068961	2003Q2	42.00	8.86	33.14	374
556. CROMOLYN NEBULIZER SOLUTION	49502068902/49502068961	2003Q3	42.00	4.22	37.78	896
557. CROMOLYN NEBULIZER SOLUTION	49502068902/49502068961	2003Q4	42.00	4.97	37.03	746
558. CROMOLYN NEBULIZER SOLUTION	49502068902/49502068961	2004Q1	42.00	5.45	36.55	671
559. CROMOLYN NEBULIZER SOLUTION	49502068902/49502068961	2004Q2	42.00	5.24	36.76	702
560. CROMOLYN NEBULIZER SOLUTION	49502068902/49502068961	2004Q3	42.00	6.09	35.91	590
561. CROMOLYN NEBULIZER SOLUTION	49502068902/49502068961	2004Q4	42.00	5.81	36.19	623
562. CROMOLYN NEBULIZER SOLUTION	49502068912	1994Q2	84.00	*	-	-
563. CROMOLYN NEBULIZER SOLUTION	49502068912	1994Q3	84.00	66.12	17.88	27
564. CROMOLYN NEBULIZER SOLUTION	49502068912	1994Q4	84.00	65.80	18.20	28
565. CROMOLYN NEBULIZER SOLUTION	49502068912	1995Q1	84.00	63.07	20.93	33
566. CROMOLYN NEBULIZER SOLUTION	49502068912	1995Q2	84.00	62.45	21.55	35
567. CROMOLYN NEBULIZER SOLUTION	49502068912	1995Q3	84.00	58.85	25.15	43
568. CROMOLYN NEBULIZER SOLUTION	49502068912	1995Q4	84.00	57.55	26.45	46
569. CROMOLYN NEBULIZER SOLUTION	49502068912	1996Q1	84.00	57.07	26.93	47
570. CROMOLYN NEBULIZER SOLUTION	49502068912	1996Q2	84.00	56.76	27.24	48
571. CROMOLYN NEBULIZER SOLUTION	49502068912	1996Q3	84.00	56.90	27.10	48
572. CROMOLYN NEBULIZER SOLUTION	49502068912	1996Q4	84.00	56.08	27.92	50
573. CROMOLYN NEBULIZER SOLUTION	49502068912	1997Q1	84.00	51.66	32.34	63
574. CROMOLYN NEBULIZER SOLUTION	49502068912	1997Q2	84.00	46.71	37.29	80
575. CROMOLYN NEBULIZER SOLUTION	49502068912	1997Q3	84.00	40.45	43.55	108
576. CROMOLYN NEBULIZER SOLUTION	49502068912	1997Q4	84.00	38.33	45.67	119
577. CROMOLYN NEBULIZER SOLUTION	49502068912	1998Q1	84.00	39.16	44.84	115
578. CROMOLYN NEBULIZER SOLUTION	49502068912	1998Q2	84.00	35.21	48.79	139
579. CROMOLYN NEBULIZER SOLUTION	49502068912	1998Q3	84.00	33.65	50.35	150
580. CROMOLYN NEBULIZER SOLUTION	49502068912	1998Q4	84.00	34.73	49.27	142

Exhibit 4
Reported AWP vs. But-For Price by Product/NDC by Quarter 1994Q1 - 2004Q4

Product Name	NDC	Year/ Quarter	Reported AWP	But-for Price	Spread	Spread Percentage
				(Dollars per package)		(Percent)
					(4)-(5)	(6)/(5)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
581. CROMOLYN NEBULIZER SOLUTION	49502068912	1999Q1	84.00	33.13	50.87	154
582. CROMOLYN NEBULIZER SOLUTION	49502068912	1999Q2	84.00	29.08	54.92	189
583. CROMOLYN NEBULIZER SOLUTION	49502068912	1999Q3	84.00	32.32	51.68	160
584. CROMOLYN NEBULIZER SOLUTION	49502068912	1999Q4	84.00	32.23	51.77	161
585. CROMOLYN NEBULIZER SOLUTION	49502068912	2000Q1	84.00	29.69	54.31	183
586. CROMOLYN NEBULIZER SOLUTION	49502068912	2000Q2	84.00	30.88	53.12	172
587. CROMOLYN NEBULIZER SOLUTION	49502068912	2000Q3	84.00	27.56	56.44	205
588. CROMOLYN NEBULIZER SOLUTION	49502068912	2000Q4	84.00	28.00	56.00	200
589. CROMOLYN NEBULIZER SOLUTION	49502068912	2001Q1	84.00	24.36	59.64	245
590. CROMOLYN NEBULIZER SOLUTION	49502068912	2001Q2	84.00	22.85	61.15	268
591. CROMOLYN NEBULIZER SOLUTION	49502068912	2001Q3	84.00	21.04	62.96	299
592. CROMOLYN NEBULIZER SOLUTION	49502068912	2001Q4	84.00	17.06	66.94	392
593. CROMOLYN NEBULIZER SOLUTION	49502068912	2002Q1	84.00	16.27	67.73	416
594. CROMOLYN NEBULIZER SOLUTION	49502068912	2002Q2	84.00	15.46	68.54	443
595. CROMOLYN NEBULIZER SOLUTION	49502068912	2002Q3	84.00	19.15	64.85	339
596. CROMOLYN NEBULIZER SOLUTION	49502068912	2002Q4	84.00	19.17	64.83	338
597. CROMOLYN NEBULIZER SOLUTION	49502068912	2003Q1	84.00	18.83	65.17	346
598. CROMOLYN NEBULIZER SOLUTION	49502068912	2003Q2	84.00	18.68	65.32	350
599. CROMOLYN NEBULIZER SOLUTION	49502068912	2003Q3	84.00	10.49	73.51	701
600. CROMOLYN NEBULIZER SOLUTION	49502068912	2003Q4	84.00	9.41	74.59	793
601. CROMOLYN NEBULIZER SOLUTION	49502068912	2004Q1	84.00	9.24	74.76	809
602. CROMOLYN NEBULIZER SOLUTION	49502068912	2004Q2	84.00	8.60	75.40	877
603. CROMOLYN NEBULIZER SOLUTION	49502068912	2004Q3	84.00	*	-	-
604. CROMOLYN NEBULIZER SOLUTION	49502068912	2004Q4	84.00	*	-	-
605. ALBUTEROL 0.83 MG/ML SOLUTION	49502069703/49502069724	1994Q1	30.25	13.87	16.38	118
606. ALBUTEROL 0.83 MG/ML SOLUTION	49502069703/49502069724	1994Q2	30.25	13.20	17.05	129
607. ALBUTEROL 0.83 MG/ML SOLUTION	49502069703/49502069724	1994Q3	30.25	13.00	17.25	133
608. ALBUTEROL 0.83 MG/ML SOLUTION	49502069703/49502069724	1994Q4	30.25	13.43	16.82	125
609. ALBUTEROL 0.83 MG/ML SOLUTION	49502069703/49502069724	1995Q1	30.25	11.86	18.39	155

Exhibit 4
Reported AWP vs. But-For Price by Product/NDC by Quarter 1994Q1 - 2004Q4

Product Name	NDC	Year/ Quarter	Reported AWP	But-for Price	Spread	Spread Percentage
				(Dollars per package)		(Percent)
					(4)-(5)	(6)/(5)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
610. ALBUTEROL 0.83 MG/ML SOLUTION	49502069703/49502069724	1995Q2	30.25	10.85	19.40	179
611. ALBUTEROL 0.83 MG/ML SOLUTION	49502069703/49502069724	1995Q3	30.25	9.12	21.13	232
612. ALBUTEROL 0.83 MG/ML SOLUTION	49502069703/49502069724	1995Q4	30.25	8.87	21.38	241
613. ALBUTEROL 0.83 MG/ML SOLUTION	49502069703/49502069724	1996Q1	30.25	9.37	20.88	223
614. ALBUTEROL 0.83 MG/ML SOLUTION	49502069703/49502069724	1996Q2	30.25	9.38	20.87	222
615. ALBUTEROL 0.83 MG/ML SOLUTION	49502069703/49502069724	1996Q3	30.25	9.35	20.90	223
616. ALBUTEROL 0.83 MG/ML SOLUTION	49502069703/49502069724	1996Q4	30.25	9.41	20.84	222
617. ALBUTEROL 0.83 MG/ML SOLUTION	49502069703/49502069724	1997Q1	30.25	8.77	21.48	245
618. ALBUTEROL 0.83 MG/ML SOLUTION	49502069703/49502069724	1997Q2	30.25	7.71	22.54	292
619. ALBUTEROL 0.83 MG/ML SOLUTION	49502069703/49502069724	1997Q3	30.25	6.92	23.33	337
620. ALBUTEROL 0.83 MG/ML SOLUTION	49502069703/49502069724	1997Q4	30.25	6.88	23.37	340
621. ALBUTEROL 0.83 MG/ML SOLUTION	49502069703/49502069724	1998Q1	30.25	7.33	22.92	313
622. ALBUTEROL 0.83 MG/ML SOLUTION	49502069703/49502069724	1998Q2	30.25	6.85	23.40	342
623. ALBUTEROL 0.83 MG/ML SOLUTION	49502069703/49502069724	1998Q3	30.25	7.14	23.11	324
624. ALBUTEROL 0.83 MG/ML SOLUTION	49502069703/49502069724	1998Q4	30.25	7.38	22.87	310
625. ALBUTEROL 0.83 MG/ML SOLUTION	49502069703/49502069724	1999Q1	30.25	6.88	23.37	340
626. ALBUTEROL 0.83 MG/ML SOLUTION	49502069703/49502069724	1999Q2	30.25	6.05	24.20	400
627. ALBUTEROL 0.83 MG/ML SOLUTION	49502069703/49502069724	1999Q3	30.25	5.94	24.31	409
628. ALBUTEROL 0.83 MG/ML SOLUTION	49502069703/49502069724	1999Q4	30.25	5.81	24.44	420
629. ALBUTEROL 0.83 MG/ML SOLUTION	49502069703/49502069724	2000Q1	30.25	5.66	24.59	435
630. ALBUTEROL 0.83 MG/ML SOLUTION	49502069703/49502069724	2000Q2	30.25	5.69	24.56	431
631. ALBUTEROL 0.83 MG/ML SOLUTION	49502069703/49502069724	2000Q3	30.25	5.20	25.05	482
632. ALBUTEROL 0.83 MG/ML SOLUTION	49502069703/49502069724	2000Q4	30.25	5.28	24.97	473
633. ALBUTEROL 0.83 MG/ML SOLUTION	49502069703/49502069724	2001Q1	30.25	4.90	25.35	518
634. ALBUTEROL 0.83 MG/ML SOLUTION	49502069703/49502069724	2001Q2	30.25	4.14	26.11	631
635. ALBUTEROL 0.83 MG/ML SOLUTION	49502069703/49502069724	2001Q3	30.25	3.84	26.41	689
636. ALBUTEROL 0.83 MG/ML SOLUTION	49502069703/49502069724	2001Q4	30.25	3.16	27.09	856
637. ALBUTEROL 0.83 MG/ML SOLUTION	49502069703/49502069724	2002Q1	30.25	3.18	27.07	851
638. ALBUTEROL 0.83 MG/ML SOLUTION	49502069703/49502069724	2002Q2	30.25	2.73	27.52	1,009
639. ALBUTEROL 0.83 MG/ML SOLUTION	49502069703/49502069724	2002Q3	30.25	3.07	27.18	887

Exhibit 4
Reported AWP vs. But-For Price by Product/NDC by Quarter 1994Q1 - 2004Q4

Product Name	NDC	Year/ Quarter	Reported AWP	But-for Price	Spread	Spread Percentage
				(Dollars per package)		(Percent)
					(4)-(5)	(6)/(5)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
640. ALBUTEROL 0.83 MG/ML SOLUTION	49502069703/49502069724	2002Q4	30.25	3.30	26.95	816
641. ALBUTEROL 0.83 MG/ML SOLUTION	49502069703/49502069724	2003Q1	30.25	3.59	26.66	743
642. ALBUTEROL 0.83 MG/ML SOLUTION	49502069703/49502069724	2003Q2	30.25	3.57	26.68	747
643. ALBUTEROL 0.83 MG/ML SOLUTION	49502069703/49502069724	2003Q3	30.25	2.92	27.33	937
644. ALBUTEROL 0.83 MG/ML SOLUTION	49502069703/49502069724	2003Q4	30.25	3.08	27.17	882
645. ALBUTEROL 0.83 MG/ML SOLUTION	49502069703/49502069724	2004Q1	30.25	2.89	27.36	946
646. ALBUTEROL 0.83 MG/ML SOLUTION	49502069703/49502069724	2004Q2	30.25	2.84	27.41	965
647. ALBUTEROL 0.83 MG/ML SOLUTION	49502069703/49502069724	2004Q3	30.25	2.91	27.34	941
648. ALBUTEROL 0.83 MG/ML SOLUTION	49502069703/49502069724	2004Q4	30.25	2.84	27.41	965
649. ALBUTEROL 0.83 MG/ML SOLUTION	49502069733/49502069729	1994Q3	36.30	17.90	18.40	103
650. ALBUTEROL 0.83 MG/ML SOLUTION	49502069733/49502069729	1994Q4	36.30	17.69	18.61	105
651. ALBUTEROL 0.83 MG/ML SOLUTION	49502069733/49502069729	1995Q1	36.30	20.87	15.43	74
652. ALBUTEROL 0.83 MG/ML SOLUTION	49502069733/49502069729	1995Q2	36.30	18.48	17.82	96
653. ALBUTEROL 0.83 MG/ML SOLUTION	49502069733/49502069729	1995Q3	36.30	14.74	21.56	146
654. ALBUTEROL 0.83 MG/ML SOLUTION	49502069733/49502069729	1995Q4	36.30	15.04	21.26	141
655. ALBUTEROL 0.83 MG/ML SOLUTION	49502069733/49502069729	1996Q1	36.30	14.16	22.14	156
656. ALBUTEROL 0.83 MG/ML SOLUTION	49502069733/49502069729	1996Q2	36.30	14.08	22.22	158
657. ALBUTEROL 0.83 MG/ML SOLUTION	49502069733/49502069729	1996Q3	36.30	14.79	21.51	145
658. ALBUTEROL 0.83 MG/ML SOLUTION	49502069733/49502069729	1996Q4	36.30	14.29	22.01	154
659. ALBUTEROL 0.83 MG/ML SOLUTION	49502069733/49502069729	1997Q1	36.30	13.24	23.06	174
660. ALBUTEROL 0.83 MG/ML SOLUTION	49502069733/49502069729	1997Q2	36.30	13.34	22.96	172
661. ALBUTEROL 0.83 MG/ML SOLUTION	49502069733/49502069729	1997Q3	36.30	8.82	27.48	312
662. ALBUTEROL 0.83 MG/ML SOLUTION	49502069733/49502069729	1997Q4	36.30	7.44	28.86	388
663. ALBUTEROL 0.83 MG/ML SOLUTION	49502069733/49502069729	1998Q1	36.30	8.00	28.30	353
664. ALBUTEROL 0.83 MG/ML SOLUTION	49502069733/49502069729	1998Q2	36.30	7.27	29.03	399
665. ALBUTEROL 0.83 MG/ML SOLUTION	49502069733/49502069729	1998Q3	36.30	8.71	27.59	317
666. ALBUTEROL 0.83 MG/ML SOLUTION	49502069733/49502069729	1998Q4	36.30	8.81	27.49	312
667. ALBUTEROL 0.83 MG/ML SOLUTION	49502069733/49502069729	1999Q1	36.30	7.74	28.56	369

Exhibit 4
Reported AWP vs. But-For Price by Product/NDC by Quarter 1994Q1 - 2004Q4

Product Name	NDC	Year/ Quarter	Reported AWP	But-for Price	Spread	Spread Percentage
				(Dollars per package)		(Percent)
					(4)-(5)	(6)/(5)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
668. ALBUTEROL 0.83 MG/ML SOLUTION	49502069733/49502069729	1999Q2	36.30	6.30	30.00	476
669. ALBUTEROL 0.83 MG/ML SOLUTION	49502069733/49502069729	1999Q3	36.30	7.18	29.12	406
670. ALBUTEROL 0.83 MG/ML SOLUTION	49502069733/49502069729	1999Q4	36.30	7.34	28.96	394
671. ALBUTEROL 0.83 MG/ML SOLUTION	49502069733/49502069729	2000Q1	36.30	6.27	30.03	479
672. ALBUTEROL 0.83 MG/ML SOLUTION	49502069733/49502069729	2000Q2	36.30	7.23	29.07	402
673. ALBUTEROL 0.83 MG/ML SOLUTION	49502069733/49502069729	2000Q3	36.30	5.42	30.88	570
674. ALBUTEROL 0.83 MG/ML SOLUTION	49502069733/49502069729	2000Q4	36.30	5.80	30.50	525
675. ALBUTEROL 0.83 MG/ML SOLUTION	49502069733/49502069729	2001Q1	36.30	5.39	30.91	573
676. ALBUTEROL 0.83 MG/ML SOLUTION	49502069733/49502069729	2001Q2	36.30	4.80	31.50	656
677. ALBUTEROL 0.83 MG/ML SOLUTION	49502069733/49502069729	2001Q3	36.30	4.05	32.25	796
678. ALBUTEROL 0.83 MG/ML SOLUTION	49502069733/49502069729	2001Q4	36.30	3.63	32.67	901
679. ALBUTEROL 0.83 MG/ML SOLUTION	49502069733/49502069729	2002Q1	36.30	3.65	32.65	894
680. ALBUTEROL 0.83 MG/ML SOLUTION	49502069733/49502069729	2002Q2	36.30	3.07	33.23	1,083
681. ALBUTEROL 0.83 MG/ML SOLUTION	49502069733/49502069729	2002Q3	36.30	3.69	32.61	884
682. ALBUTEROL 0.83 MG/ML SOLUTION	49502069733/49502069729	2002Q4	36.30	3.88	32.42	835
683. ALBUTEROL 0.83 MG/ML SOLUTION	49502069733/49502069729	2003Q1	36.30	4.20	32.10	764
684. ALBUTEROL 0.83 MG/ML SOLUTION	49502069733/49502069729	2003Q2	36.30	4.31	31.99	743
685. ALBUTEROL 0.83 MG/ML SOLUTION	49502069733/49502069729	2003Q3	36.30	3.37	32.93	978
686. ALBUTEROL 0.83 MG/ML SOLUTION	49502069733/49502069729	2003Q4	36.30	3.33	32.97	989
687. ALBUTEROL 0.83 MG/ML SOLUTION	49502069733/49502069729	2004Q1	36.30	3.14	33.16	1,055
688. ALBUTEROL 0.83 MG/ML SOLUTION	49502069733/49502069729	2004Q2	36.30	3.09	33.21	1,076
689. ALBUTEROL 0.83 MG/ML SOLUTION	49502069733/49502069729	2004Q3	36.30	3.40	32.90	968
690. ALBUTEROL 0.83 MG/ML SOLUTION	49502069733/49502069729	2004Q4	36.30	3.35	32.95	983
691. ALBUTEROL 0.83 MG/ML SOLUTION	49502069760/49502069761	1994Q1	72.60	41.15	31.45	76
692. ALBUTEROL 0.83 MG/ML SOLUTION	49502069760/49502069761	1994Q2	72.60	38.63	33.97	88
693. ALBUTEROL 0.83 MG/ML SOLUTION	49502069760/49502069761	1994Q3	72.60	36.26	36.34	100
694. ALBUTEROL 0.83 MG/ML SOLUTION	49502069760/49502069761	1994Q4	72.60	36.17	36.43	101
695. ALBUTEROL 0.83 MG/ML SOLUTION	49502069760/49502069761	1995Q1	72.60	34.67	37.93	109
696. ALBUTEROL 0.83 MG/ML SOLUTION	49502069760/49502069761	1995Q2	72.60	28.85	43.75	152
697. ALBUTEROL 0.83 MG/ML SOLUTION	49502069760/49502069761	1995Q3	72.60	25.26	47.34	187

Exhibit 4
Reported AWP vs. But-For Price by Product/NDC by Quarter 1994Q1 - 2004Q4

Product Name	NDC	Year/ Quarter	Reported AWP	But-for Price	Spread	Spread Percentage
				(Dollars per package)		(Percent)
					(4)-(5)	(6)/(5)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
698. ALBUTEROL 0.83 MG/ML SOLUTION	49502069760/49502069761	1995Q4	72.60	24.82	47.78	193
699. ALBUTEROL 0.83 MG/ML SOLUTION	49502069760/49502069761	1996Q1	72.60	25.45	47.15	185
700. ALBUTEROL 0.83 MG/ML SOLUTION	49502069760/49502069761	1996Q2	72.60	25.05	47.55	190
701. ALBUTEROL 0.83 MG/ML SOLUTION	49502069760/49502069761	1996Q3	72.60	26.41	46.19	175
702. ALBUTEROL 0.83 MG/ML SOLUTION	49502069760/49502069761	1996Q4	72.60	26.38	46.22	175
703. ALBUTEROL 0.83 MG/ML SOLUTION	49502069760/49502069761	1997Q1	72.60	23.72	48.88	206
704. ALBUTEROL 0.83 MG/ML SOLUTION	49502069760/49502069761	1997Q2	72.60	20.29	52.31	258
705. ALBUTEROL 0.83 MG/ML SOLUTION	49502069760/49502069761	1997Q3	72.60	17.31	55.29	319
706. ALBUTEROL 0.83 MG/ML SOLUTION	49502069760/49502069761	1997Q4	72.60	16.71	55.89	334
707. ALBUTEROL 0.83 MG/ML SOLUTION	49502069760/49502069761	1998Q1	72.60	17.81	54.79	308
708. ALBUTEROL 0.83 MG/ML SOLUTION	49502069760/49502069761	1998Q2	72.60	17.25	55.35	321
709. ALBUTEROL 0.83 MG/ML SOLUTION	49502069760/49502069761	1998Q3	72.60	17.59	55.01	313
710. ALBUTEROL 0.83 MG/ML SOLUTION	49502069760/49502069761	1998Q4	72.60	17.66	54.94	311
711. ALBUTEROL 0.83 MG/ML SOLUTION	49502069760/49502069761	1999Q1	72.60	16.00	56.60	354
712. ALBUTEROL 0.83 MG/ML SOLUTION	49502069760/49502069761	1999Q2	72.60	14.81	57.79	390
713. ALBUTEROL 0.83 MG/ML SOLUTION	49502069760/49502069761	1999Q3	72.60	14.71	57.89	394
714. ALBUTEROL 0.83 MG/ML SOLUTION	49502069760/49502069761	1999Q4	72.60	14.54	58.06	399
715. ALBUTEROL 0.83 MG/ML SOLUTION	49502069760/49502069761	2000Q1	72.60	13.19	59.41	451
716. ALBUTEROL 0.83 MG/ML SOLUTION	49502069760/49502069761	2000Q2	72.60	13.04	59.56	457
717. ALBUTEROL 0.83 MG/ML SOLUTION	49502069760/49502069761	2000Q3	72.60	12.71	59.89	471
718. ALBUTEROL 0.83 MG/ML SOLUTION	49502069760/49502069761	2000Q4	72.60	12.39	60.21	486
719. ALBUTEROL 0.83 MG/ML SOLUTION	49502069760/49502069761	2001Q1	72.60	10.76	61.84	574
720. ALBUTEROL 0.83 MG/ML SOLUTION	49502069760/49502069761	2001Q2	72.60	9.95	62.65	630
721. ALBUTEROL 0.83 MG/ML SOLUTION	49502069760/49502069761	2001Q3	72.60	9.41	63.19	671
722. ALBUTEROL 0.83 MG/ML SOLUTION	49502069760/49502069761	2001Q4	72.60	8.26	64.34	779
723. ALBUTEROL 0.83 MG/ML SOLUTION	49502069760/49502069761	2002Q1	72.60	7.90	64.70	819
724. ALBUTEROL 0.83 MG/ML SOLUTION	49502069760/49502069761	2002Q2	72.60	6.90	65.70	952
725. ALBUTEROL 0.83 MG/ML SOLUTION	49502069760/49502069761	2002Q3	72.60	7.93	64.67	816
726. ALBUTEROL 0.83 MG/ML SOLUTION	49502069760/49502069761	2002Q4	72.60	7.66	64.94	848
727. ALBUTEROL 0.83 MG/ML SOLUTION	49502069760/49502069761	2003Q1	72.60	8.42	64.18	763

Exhibit 4
Reported AWP vs. But-For Price by Product/NDC by Quarter 1994Q1 - 2004Q4

Product Name	NDC	Year/ Quarter	Reported AWP	But-for Price	Spread	Spread Percentage
				(Dollars per package)		(Percent)
					(4)-(5)	(6)/(5)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
728. ALBUTEROL 0.83 MG/ML SOLUTION	49502069760/49502069761	2003Q2	72.60	8.63	63.97	741
729. ALBUTEROL 0.83 MG/ML SOLUTION	49502069760/49502069761	2003Q3	72.60	6.85	65.75	960
730. ALBUTEROL 0.83 MG/ML SOLUTION	49502069760/49502069761	2003Q4	72.60	7.32	65.28	891
731. ALBUTEROL 0.83 MG/ML SOLUTION	49502069760/49502069761	2004Q1	72.60	6.70	65.90	983
732. ALBUTEROL 0.83 MG/ML SOLUTION	49502069760/49502069761	2004Q2	72.60	6.41	66.19	1,032
733. ALBUTEROL 0.83 MG/ML SOLUTION	49502069760/49502069761	2004Q3	72.60	7.06	65.54	928
734. ALBUTEROL 0.83 MG/ML SOLUTION	49502069760/49502069761	2004Q4	72.60	6.90	65.70	952

Note: If a reported AWP was updated in the middle of a quarter, the price that represents most of the days in that quarter is used.

Source: Cols. (1)-(2): Current NDC Counts 12-2007.xls; Dey company website;

Col. (3): Dey claims data;

Col. (4): DEY MediSpan Prices.xls; Medi-Cal Formulary.csv;

Col. (5): Dey transaction data; HDMA Industry Profile and Healthcare Factbook 2001, 2003-2005.

⁻ not applicable

^{*} missing from source data